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ALBERTA

1985



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¹ There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

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Small Business and Special Surveys Division

Small Business Profiles

ALBERTA

1985

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Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

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4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

Appendix A

Selected Publications Relating to Small Business

Highlights

ALBERTA

- The number of small businesses in the 34 industries profiled rose from 32,700 businesses in 1982 to 40,000 in 1985, which represents a 22% increase.
- The Janitorial Services Industry registered the largest profit margin ratio, 30%, of all 34 industries profiled in this publication.
- Wages as a percentage of sales ranged from slightly under 2% in the General Stores Industry to just over 50% in the Insurance and Real Estate Agencies Industry.
- Employment in businesses with less than 20 employees increased from 73,900 average labour units in 1982 to 78,900 in 1985. The Insurance and Real Estate Agencies Industry registered the largest increase in employment, 700 average labour units.
- Payrolls generated by businesses with less than 20 employees in these industries increased from \$1.1 billion in 1982 to \$1.3 billion in 1985, which represents an 18% increase.

Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incur rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}} \quad \text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,330	332	332	333	333
Businesses in sample	63				
Low sales value (\$000's)	(1)	(1)	60	91	207
High sales value (\$000's)	(1)	60	91	207	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	44.7	39.5	65.0	...	55.3	88.5	50.6	41.8	65.0	...	62.7
Occupancy Expenses	9.9	1.1	5.6	25.0	3.4	84.0	11.8	9.7	5.6	25.0	3.4
Mortgage Interest	3.0	...	...	...	...	8.0	37.6	-	-	...	...
Depreciation	2.7	0.7	1.1	7.0	0.8	69.7	3.8	6.0	2.2	7.1	0.8
Repairs & Maintenance	1.1	-	-	3.6	0.3	40.7	2.8	-	-	3.8	0.7
Heat, Light & Telephone	0.5	0.2	0.2	0.6	0.7	61.6	0.7	2.2	0.4	0.8	0.7
Business & Property Tax	1.7	-	3.7	1.8	0.7	54.0	3.2	0.3	7.6	2.5	0.9
Insurance	0.7	0.1	0.5	1.6	0.3	62.6	1.1	3.0	1.0	2.0	0.3
Rent	0.2	0.1	-	-	0.5	14.0	1.3	2.5	1.1	0.8	1.2
Personnel Expenses	15.6	...	22.6	15.8	15.5	60.2	25.9	39.9	43.6	19.9	19.0
Financial Expenses	2.3	5.2	0.7	1.6	2.7	100.0	2.3	5.2	0.7	1.6	2.7
Bank Interest & Charges	1.3	2.9	0.1	0.9	2.0	97.2	1.3	2.9	0.1	0.9	2.2
Professional Fees	1.0	2.3	0.6	0.7	0.7	99.3	1.0	2.3	0.6	0.8	0.7
Other Expenses	17.8	5.3	4.2	...	24.2	100.0	17.8	5.3	4.2	...	24.2
Profit (loss)	9.7	...	1.9	5.2	-1.0	99.8	9.7	...	1.9	5.2	-1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,330	332	332	333	333
Businesses in sample	63				
Low sales value (\$000's)	(1)	(1)	60	91	207
High sales value (\$000's)	(1)	60	91	207	(1)
Average (\$000's)					
Assets					
Cash	11	3	9	18	13
Accounts and Notes Receivable	18	-	-	10	58
Inventory	33	-	-	2	128
Other Current Assets	5	-	-	-	18
Total Current Assets	66	4	9	29	216
Fixed Assets	97	6	8	285	41
Less: Accum. Dep. on Fixed Assets	24	3	5	60	17
Other Assets	22	-	12	14	59
Total Assets	162	7	23	268	298
Liabilities and Equity					
Current Loans	12	1	-	10	34
Other Current Liabilities	48	3	16	17	151
Total Current Liabilities	60	3	16	27	185
Mortgages Payable	49	-	-	159	8
Long Term Debt	-	-	-	-	1
Other Liabilities	43	3	1	54	103
Total Liabilities	151	6	16	240	296
Total Equity	11	1	7	27	2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,330	332	332	333	333
Businesses in sample	63				
Low sales value (\$000's)	(1)	(1)	60	91	207
High sales value (\$000's)	(1)	60	91	207	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.3	1.0	0.5	4.8	1.3
Leverage Ratios					
Debt/Equity ratio (times)	42.4	1.7	-0.3	107.4	17.2
Interest Coverage ratio (times)	...	0.1	...	124.6	17.9
Debt ratio (times)	1.0	1.0	1.1	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	937	234	234	234	235
Businesses in sample	38				
Low sales value (\$000's)	(1)	(1)	60	134	277
High sales value (\$000's)	(1)	60	134	277	(1)
Average (\$000's)					
Source of Funds					
From Operations	60	9	87	-7	78
Sale of Fixed Assets	6	-	6	-	9
Increase in Long Term Debt	18	11	12	33	12
Advances From Owners and Affiliates	22	-	2	75	8
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	-	-	-	-
Tax Adjustments	1	-	1	-	4
Other Sources	-	-	-	-	1
Total	107	20	109	100	114
Application of Funds					
Purchase of Fixed Assets	8	-	8	-	17
Payment of Dividends	21	-	4	71	3
Repayment of Long Term Debt	8	-	13	-	7
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	1	-	2	-	1
Repayment of Adv. From Owners and Affil.	55	19	109	6	12
Decrease in Equity	-	-	-	-	-
Tax Adjustments	2	2	-	-	6
Other Applications	1	-	-	-	3
Total	95	22	135	77	49
Increase (Decrease) in Net Working Capital	12	-2	-26	23	65

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,506	394,524	14,922	458	246
less than 20	2,417	102,712	3,878	451	244
20 - 99	60	40,080	1,555	6	1
100 - 499	20	71,400	2,653	1	1
500 and over	9	180,332	6,836	-	-
1985					
Total	2,067	148,983	6,378	362	...
less than 20	2,012	87,669	3,787	354	...
20 - 99	38	25,323	1,083	7	...
100 - 499	16	X	1,419	1	...
500 and over	X	X	89	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,551	387	389	387	388
Total Sales \$	403,303	12,093	35,884	79,431	275,895
Total Expense \$	398,545	12,537	34,891	78,469	272,648
Net Profit (loss) \$	4,758	-444	993	962	3,247
Businesses reporting a profit (No.)	914	243	242	209	220
Total Sales \$	234,840	7,779	22,558	41,867	162,636
Total Expense \$	213,855	6,288	19,760	36,866	150,941
Net Profit \$	20,985	1,491	2,798	5,001	11,695
Businesses reporting loss (No.)	637	144	147	178	168
Total Sales \$	168,463	4,314	13,326	37,564	113,259
Total Expense \$	184,690	6,249	15,131	41,603	121,707
Net Loss \$	-16,227	-1,935	-1,805	-4,039	-8,448
1983					
All Businesses (No.)	1,452	363	362	363	364
Total Sales \$	366,637	10,219	30,819	72,477	253,122
Total Expense \$	359,389	10,655	30,483	72,752	245,499
Net Profit (loss) \$	7,248	-436	336	-275	7,623
Businesses reporting a profit (No.)	856	225	201	191	239
Total Sales \$	228,840	6,402	17,038	37,835	167,565
Total Expense \$	205,707	5,024	14,597	33,193	152,893
Net Profit \$	23,133	1,378	2,441	4,642	14,672
Businesses reporting a loss (No.)	596	138	161	172	125
Total Sales \$	137,797	3,817	13,781	34,642	85,557
Total Expense \$	153,682	5,631	15,886	39,559	92,606
Net Loss \$	-15,885	-1,814	-2,105	-4,917	-7,049
1984					
All Businesses (No.)	1,793	447	449	448	449
Total Sales \$	477,013	10,755	30,916	82,383	352,959
Total Expense \$	483,925	10,787	30,790	82,276	360,072
Net Profit (loss) \$	-6,912	-32	126	107	-7,113
Businesses reporting a profit (No.)	1,076	334	208	273	261
Total Sales \$	284,959	7,611	14,677	51,672	210,999
Total Expense \$	259,513	6,538	11,937	48,399	192,639
Net Profit \$	25,446	1,073	2,740	3,273	18,360
Businesses reporting a loss (No.)	717	113	241	175	188
Total Sales \$	192,054	3,144	16,239	30,711	141,960
Total Expense \$	224,412	4,249	18,853	33,877	167,433
Net Loss \$	-32,358	-1,105	-2,614	-3,166	-25,473
1985					
All Businesses (No.)	1,554	381	346	436	391
Total Sales \$	311,551	9,043	22,030	54,910	225,568
Total Expense \$	287,577	2,912	21,557	48,255	214,853
Net Profit (loss) \$	23,974	6,131	473	6,655	10,715
Businesses reporting a profit (No.)	1,024	278	216	255	275
Total Sales \$	219,568	6,751	13,462	28,960	170,395
Total Expense \$	186,765	76	10,901	19,094	156,846
Net Profit \$	32,803	6,675	2,561	9,866	13,549
Businesses reporting a loss (No.)	530	103	130	181	116
Total Sales \$	91,983	2,292	8,568	25,950	55,173
Total Expense \$	100,812	2,988	10,656	29,161	58,007
Net Loss \$	-8,829	-696	-2,088	-3,211	-2,834

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	331	82	83	83	83
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	25	57	88
High sales value (\$000's)	(1)	25	57	88	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	48.8	54.4	34.3	57.6	48.9	92.9	52.5	54.4	41.8	57.6	54.1
Occupancy Expenses	5.6	9.8	4.4	4.1	4.3	88.6	6.3	9.8	6.4	4.1	5.0
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.5	7.4	1.2	0.9	1.0	82.3	3.1	7.4	2.0	0.9	1.4
Repairs & Maintenance	0.4	...	...	...	...	23.4	1.6	-	...	...	...
Heat, Light & Telephone	0.7	...	...	...	...	45.5	1.6	-	...	...	...
Business & Property Tax	0.3	...	...	...	...	58.9	0.5	-	...	...	...
Insurance	0.8	1.3	0.4	1.0	0.7	66.1	1.3	2.8	1.0	1.2	0.8
Rent	0.8	...	...	...	...	21.5	3.7	-	-	-	-
Personnel Expenses	22.9	10.3	9.2	30.6	38.0	71.1	32.1	22.2	18.6	30.6	44.5
Financial Expenses	1.8	2.1	1.7	0.7	2.4	90.3	2.0	2.5	1.9	0.7	2.8
Bank Interest & Charges	0.9	0.5	0.8	0.4	1.7	78.5	1.2	0.6	2.0	0.4	2.0
Professional Fees	0.9	1.6	0.9	0.3	0.7	64.8	1.3	3.5	1.0	1.0	0.8
Other Expenses	11.6	17.2	11.3	7.4	11.1	100.0	11.6	17.2	11.3	7.4	11.1
Profit (loss)	9.4	6.3	39.1	-0.3	-4.6	96.2	9.8	6.3	39.1	-0.3	-5.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work, (except interior marble work) such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work) masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	331	82	83	83	83
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	25	57	88
High sales value (\$000's)	(1)	25	57	88	(1)
Average (\$000's)					
Assets					
Cash	3	-	-	8	2
Accounts and Notes Receivable	14	-	-	13	38
Inventory	1	-	-	-	3
Other Current Assets	12	-	-	8	34
Total Current Assets	29	-	-	29	78
Fixed Assets	25	2	1	28	63
Less Accum Dep on Fixed Assets	19	-	-	26	44
Other Assets	33	-	-	137	-
Total Assets	69	2	1	168	97
Liabilities and Equity					
Current Loans	9	-	-	-	31
Other Current Liabilities	12	2	-	11	32
Total Current Liabilities	21	2	-	11	63
Mortgages Payable	-	-	-	-	-
Long Term Debt	2	-	-	-	8
Other Liabilities	20	-	-	49	28
Total Liabilities	44	2	-	60	100
Total Equity	25	-	1	108	-3

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	331	82	83	83	83
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	25	57	88
High sales value (\$000's)	(1)	25	57	88	(1)
Average					
Liquidity Ratio					
Current ratio (times)	6.8	-	1.3	2.3	11.3
Leverage Ratios					
Debt/Equity ratio (times)	-2.7	-0.2	0.1	0.1	-5.9
Interest Coverage ratio (times)	60.6	158.7	181.2	7.6	...
Debt ratio (times)	1.0	1.0	0.1	0.5	1.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	128	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	-15	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	15	--	--	--	--
Advances From Owners and Affiliates	10	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	7	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	18	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	12	--	--	--	--
Increase (Decrease) in Net Working Capital	6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	210	31,331	1,143	28	21
less than 20	192	12,208	446	26	21
20 - 99	16	X	500	2	-
100 - 499	X	X	197	-	-
500 and over	-	-	-	-	-
1985					
Total	194	14,337	549	27	...
less than 20	188	10,572	405	27	-
20 - 99	6	3,765	144	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	319	78	79	82	80
Total Sales \$	42,382	1,570	3,313	7,157	30,342
Total Expense \$	39,766	1,163	2,798	6,707	29,098
Net Profit (loss) \$	2,616	407	515	450	1,244
Businesses reporting a profit (No.)	230	69	63	53	45
Total Sales \$	26,724	1,452	2,614	4,499	18,159
Total Expense \$	22,982	868	1,990	3,763	16,361
Net Profit \$	3,742	584	624	736	1,798
Businesses reporting loss (No.)	89	9	16	29	35
Total Sales \$	15,658	118	699	2,658	12,183
Total Expense \$	16,784	295	808	2,944	12,737
Net Loss \$	-1,126	-177	-109	-286	-554
1983					
All Businesses (No.)	273	68	68	68	69
Total Sales \$	41,607	1,174	3,228	7,121	30,084
Total Expense \$	39,674	1,009	2,870	6,678	29,117
Net Profit (loss) \$	1,933	165	358	443	967
Businesses reporting a profit (No.)	204	59	46	53	46
Total Sales \$	28,756	1,001	2,283	5,536	19,936
Total Expense \$	25,844	769	1,844	4,971	18,260
Net Profit \$	2,912	232	439	565	1,676
Businesses reporting a loss (No.)	69	9	22	15	23
Total Sales \$	12,851	173	945	1,585	10,148
Total Expense \$	13,830	240	1,026	1,707	10,857
Net Loss \$	-979	-67	-81	-122	-709
1984					
All Businesses (No.)	313	78	78	78	79
Total Sales \$	35,278	1,089	2,720	5,088	26,381
Total Expense \$	35,472	759	2,332	4,719	27,662
Net Profit (loss) \$	-194	330	388	369	-1,281
Businesses reporting a profit (No.)	229	69	66	56	38
Total Sales \$	15,593	965	2,345	3,607	8,676
Total Expense \$	13,807	594	1,891	3,093	8,229
Net Profit \$	1,786	371	454	514	447
Businesses reporting a loss (No.)	84	9	12	22	41
Total Sales \$	19,685	124	375	1,481	17,705
Total Expense \$	21,665	165	441	1,626	19,433
Net Loss \$	-1,980	-41	-66	-145	-1,728
1985					
All Businesses (No.)	342	81	89	85	87
Total Sales \$	46,272	1,429	3,551	6,317	34,975
Total Expense \$	45,615	1,377	3,088	6,152	34,998
Net Profit (loss) \$	657	52	463	165	-23
Businesses reporting a profit (No.)	221	44	63	62	52
Total Sales \$	28,060	777	2,420	4,493	20,370
Total Expense \$	25,326	666	1,820	4,000	18,840
Net Profit \$	2,734	111	600	493	1,530
Businesses reporting a loss (No.)	121	37	26	23	35
Total Sales \$	18,212	652	1,131	1,824	14,605
Total Expense \$	20,289	711	1,268	2,152	16,158
Net Loss \$	-2,077	-59	-137	-328	-1,553

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	- Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,302	325	325	326	326
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	12	79	147
High sales value (\$000's)	(1)	12	79	147	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	37.8	10.5	55.4	...	45.8	86.8	43.5	18.5	55.4	...	47.3
Occupancy Expenses	10.1	18.6	7.6	16.8	4.8	100.0	10.1	18.6	7.6	16.8	4.8
Mortgage Interest	-	...	...	...	...	0.5	6.9	-	-	-	...
Depreciation	2.3	3.4	2.0	3.7	1.3	99.6	2.3	3.4	2.1	3.7	1.3
Repairs & Maintenance	0.2	...	...	...	...	24.2	0.6	-	...	...	...
Heat, Light & Telephone	2.5	2.8	2.4	4.4	1.1	78.6	3.1	4.9	3.1	4.4	1.4
Business & Property Tax	1.4	5.1	0.5	1.1	0.9	99.4	1.4	5.1	0.5	1.1	0.9
Insurance	2.2	5.9	1.5	3.0	0.9	98.4	2.2	5.9	1.5	3.0	0.9
Rent	1.6	1.4	1.0	4.5	0.4	66.9	2.4	3.2	1.3	6.5	0.6
Personnel Expenses	24.8	16.9	14.6	38.3	30.8	77.6	32.0	29.7	27.7	38.3	30.8
Financial Expenses	3.0	5.3	2.1	6.0	1.0	100.0	3.0	5.3	2.1	6.0	1.0
Bank Interest & Charges	1.3	0.9	0.3	4.7	0.2	90.9	1.4	0.9	0.4	4.7	0.2
Professional Fees	1.7	4.4	1.8	1.3	0.8	100.0	1.7	4.4	1.8	1.3	0.8
Other Expenses	21.0	34.6	14.6	...	16.3	100.0	21.0	34.6	14.6	...	16.3
Profit (loss)	3.3	14.1	5.7	-4.8	1.3	91.9	3.5	14.1	5.7	-7.7	1.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware

TABLE 2. Balance Sheet Profile for 1985
Alberta, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,302	325	325	326	326
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	12	79	147
High sales value (\$000's)	(1)	12	79	147	(1)
Average (\$000's)					
Assets					
Cash	11	1	8	1	26
Accounts and Notes Receivable	24	-	16	9	54
Inventory	9	2	3	8	19
Other Current Assets	2	-	2	2	3
Total Current Assets	46	4	30	19	101
Fixed Assets	38	12	9	41	79
Less: Accum. Dep on Fixed Assets	14	10	2	9	34
Other Assets	5	-	-	1	15
Total Assets	74	6	37	53	161
Liabilities and Equity					
Current Loans	4	-	-	7	6
Other Current Liabilities	31	-	23	14	66
Total Current Liabilities	35	-	24	21	72
Mortgages Payable	2	-	-	7	2
Long Term Debt	-	-	-	-	1
Other Liabilities	16	10	10	29	16
Total Liabilities	53	10	34	57	92
Total Equity	21	-4	4	-4	70

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,302	325	325	326	326
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	12	79	147
High sales value (\$000's)	(1)	12	79	147	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.8	14.0	2.7	0.8	1.4
Leverage Ratios					
Debt:Equity ratio (times)	151.9	-21.9	-7.6	78.9	...
Interest Coverage ratio (times)	...	18.2	...	...	3.4
Debt ratio (times)	1.0	1.5	0.9	1.1	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	575	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	4	--	--	--	--
Sale of Fixed Assets	12	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	6	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	2	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	24	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	3	--	--	--	--
Payment of Dividends	15	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	20	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	2	--	--	--	--
Total	45	--	--	--	--
Increase (Decrease) in Net Working Capital	-20	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	730	156,681	5,727	97	86
less than 20	668	60,544	2,218	96	85
20 - 99	52	54,632	1,994	1	1
100 - 499	10	41,505	1,515	-	-
500 and over	-	-	-	-	-
1985					
Total	864	111,351	4,275	130	...
less than 20	826	61,125	2,349	127	...
20 - 99	32	30,300	1,162	2	...
100 - 499	5	X	753	1	...
500 and over	X	X	11	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	540	135	135	133	137
Total Sales \$	100,362	3,257	9,127	19,457	68,521
Total Expense \$	94,546	2,692	8,377	18,195	65,282
Net Profit (loss) \$	5,816	565	750	1,262	3,239
Businesses reporting a profit (No.)	397	105	97	101	94
Total Sales \$	70,943	2,532	6,374	14,619	47,418
Total Expense \$	63,324	1,816	5,351	12,974	43,183
Net Profit \$	7,619	716	1,023	1,645	4,235
Businesses reporting loss (No.)	143	30	38	32	43
Total Sales \$	29,419	725	2,753	4,838	21,103
Total Expense \$	31,222	876	3,026	5,221	22,099
Net Loss \$	-1,803	-151	-273	-383	-996
1983					
All Businesses (No.)	579	144	145	145	145
Total Sales \$	111,951	3,596	9,523	18,365	80,467
Total Expense \$	108,088	3,946	8,482	17,354	78,306
Net Profit (loss) \$	3,863	-350	1,041	1,011	2,161
Businesses reporting a profit (No.)	406	77	115	111	103
Total Sales \$	79,454	2,215	7,451	14,007	55,781
Total Expense \$	72,447	1,822	6,043	12,489	52,093
Net Profit \$	7,007	393	1,408	1,518	3,688
Businesses reporting a loss (No.)	173	67	30	34	42
Total Sales \$	32,497	1,381	2,072	4,358	24,686
Total Expense \$	35,641	2,124	2,439	4,865	26,213
Net Loss \$	-3,144	-743	-367	-507	-1,527
1984					
All Businesses (No.)	1,022	256	253	245	268
Total Sales \$	192,146	3,832	11,133	29,355	147,826
Total Expense \$	185,667	2,412	9,652	28,463	145,140
Net Profit (loss) \$	6,479	1,420	1,481	892	2,686
Businesses reporting a profit (No.)	716	198	213	165	140
Total Sales \$	130,686	2,969	9,152	19,633	98,932
Total Expense \$	120,036	1,367	7,313	17,774	93,582
Net Profit \$	10,650	1,602	1,839	1,859	5,350
Businesses reporting a loss (No.)	306	58	40	80	128
Total Sales \$	61,460	863	1,981	9,722	48,894
Total Expense \$	65,631	1,045	2,339	10,689	51,558
Net Loss \$	-4,171	-182	-358	-967	-2,664
1985					
All Businesses (No.)	1,302	325	289	327	361
Total Sales \$	205,053	8,030	18,235	37,281	141,507
Total Expense \$	199,226	6,427	16,286	38,215	138,298
Net Profit (loss) \$	5,827	1,603	1,949	-934	3,209
Businesses reporting a profit (No.)	890	250	261	180	199
Total Sales \$	126,838	6,387	16,228	18,983	85,240
Total Expense \$	116,347	4,103	13,956	17,639	80,649
Net Profit \$	10,491	2,284	2,272	1,344	4,591
Businesses reporting a loss (No.)	412	75	28	147	162
Total Sales \$	78,215	1,643	2,007	18,298	56,267
Total Expense \$	82,879	2,324	2,330	20,576	57,649
Net Loss \$	-4,664	-681	-323	-2,278	-1,382

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,693	2,173	2,173	2,173	2,174
Businesses in sample	362				
Low sales value (\$000's)	(1)	(1)	37	76	129
High sales value (\$000's)	(1)			129	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	36.9	35.4	37.7	42.9	31.5	98.9	37.3	35.8	38.8	42.9	31.7
Depreciation	9.7	7.0	11.7	10.5	9.3	88.3	10.9	9.9	12.9	11.5	9.4
Repairs & Maintenance	5.8	3.0	5.2	8.1	6.7	38.9	14.8	29.3	17.2	16.1	10.5
Insurance	3.3	3.8	3.2	3.6	2.7	88.3	3.8	4.7	3.7	3.9	2.9
Fuel Expense	16.8	20.5	16.7	18.8	11.4	82.4	20.4	26.1	19.7	21.0	14.8
Business Tax	1.3	1.1	1.0	1.8	1.4	69.3	1.9	2.1	1.6	2.2	1.8
Personnel Expenses	20.6	11.6	21.8	18.2	30.3	86.2	23.9	18.5	23.9	20.0	30.6
Financial Expenses	4.3	4.1	3.8	5.9	3.4	95.3	4.5	4.7	4.0	5.9	3.4
Bank Interest & Charges	3.1	3.4	2.6	4.0	2.4	85.3	3.6	5.1	3.0	4.4	2.5
Professional Fees	1.2	0.7	1.2	1.9	1.0	80.5	1.5	1.3	1.5	2.0	1.1
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	30.3	40.4	30.6	22.1	28.5	99.2	30.6	41.8	30.6	22.1	28.5
Profit (loss)	7.9	8.4	6.1	11.0	6.2	98.2	8.0	8.4	6.5	11.0	6.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,693	2,173	2,173	2,173	2,174
Businesses in sample	362				
Low sales value (\$000's)	(1)	(1)	37	76	129
High sales value (\$000's)	(1)	37	76	129	(1)
Average (\$000's)					
Assets					
Cash	9	-	3	14	20
Accounts and Notes Receivable	12	-	2	5	38
Inventory	-	-	-	-	1
Other Current Assets	3	3	-	2	7
Total Current Assets	24	3	5	21	66
Fixed Assets	83	2	34	83	208
Less: Accum. Dep. on Fixed Assets	45	-	22	52	105
Other Assets	6	1	-	3	19
Total Assets	68	7	17	55	189
Liabilities and Equity					
Current Loans	6	1	2	7	15
Other Current Liabilities	21	4	4	16	57
Total Current Liabilities	27	5	7	23	72
Mortgages Payable	2	-	-	2	5
Long Term Debt	6	-	1	4	18
Other Liabilities	17	2	7	13	45
Total Liabilities	52	7	15	43	140
Total Equity	16	-1	2	12	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,693	2,173	2,173	2,173	2,174
Businesses in sample	362				
Low sales value (\$000's)	(1)	(1)	37	76	129
High sales value (\$000's)	(1)	37	76	129	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.0	0.4	3.2	2.1	1.4
Leverage Ratios					
Debt/Equity ratio (times)	-32.5	-66.8	11.7	-65.9	-25.1
Interest Coverage ratio (times)	38.6	5.1	49.7	46.0	43.6
Debt ratio (times)	1.0	1.1	1.4	1.0	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,132	783	783	783	783
Businesses in sample	91				
Low sales value (\$000's)	(1)	(1)	81	105	248
High sales value (\$000's)	(1)	81	105	248	(1)
Average (\$000's)					
Source of Funds					
From Operations	33	8	28	26	70
Sale of Fixed Assets	18	10	11	24	25
Increase in Long Term Debt	28	8	10	31	62
Advances From Owners and Affiliates	4	2	5	2	9
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	2	-	1	-	5
Tax Adjustments	1	-	1	-	1
Other Sources	1	-	2	-	-
Total	86	28	58	83	173
Application of Funds					
Purchase of Fixed Assets	46	17	20	44	99
Payment of Dividends	1	1	-	-	3
Repayment of Long Term Debt	21	10	11	17	45
Current Portion of Long Term Debt	1	-	-	1	4
Purchase of Investments	2	-	-	2	6
Repayment of Adv. From Owners and Affil.	6	2	1	7	13
Decrease in Equity	-	-	-	-	1
Tax Adjustments	1	-	-	1	1
Other Applications	-	-	-	-	-
Total	78	30	32	72	171
Increase (Decrease) in Net Working Capital	9	-2	25	11	2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,543	569,667	25,208	700	372
less than 20	3,351	143,263	6,333	685	366
20 - 99	128	98,908	4,332	10	3
100 - 499	40	92,427	3,840	4	1
500 and over	24	235,069	10,703	1	2
1985					
Total	3,370	726,022	28,394	525	...
less than 20	3,169	168,156	6,981	515	.
20 - 99	134	117,966	4,853	8	.
100 - 499	47	133,505	5,178	2	...
500 and over	20	306,395	11,382	.	.

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	7,716	1,928	1,929	1,928	1,931
Total Sales \$	751,494	39,312	81,091	144,902	486,189
Total Expense \$	687,579	30,324	66,077	126,428	464,750
Net Profit (loss) \$	63,915	8,988	15,014	18,474	21,439
Businesses reporting a profit (No.)	5,540	1,530	1,490	1,368	1,152
Total Sales \$	461,436	31,546	62,693	103,057	264,140
Total Expense \$	375,119	19,598	44,226	80,898	230,397
Net Profit \$	86,317	11,948	18,467	22,159	33,743
Businesses reporting loss (No.)	2,176	398	439	560	779
Total Sales \$	290,058	7,766	18,398	41,845	222,049
Total Expense \$	312,460	10,726	21,851	45,530	234,353
Net Loss \$	-22,402	-2,960	-3,453	-3,685	-12,304
1983					
All Businesses (No.)	7,311	1,827	1,828	1,828	1,828
Total Sales \$	839,524	39,920	83,155	146,095	570,354
Total Expense \$	757,924	30,425	68,229	122,331	536,939
Net Profit (loss) \$	81,600	9,495	14,926	23,764	33,415
Businesses reporting a profit (No.)	5,739	1,391	1,527	1,486	1,335
Total Sales \$	620,257	30,947	69,457	117,974	401,879
Total Expense \$	522,113	19,325	51,680	91,284	359,824
Net Profit \$	98,144	11,622	17,777	26,690	42,055
Businesses reporting a loss (No.)	1,572	436	301	342	493
Total Sales \$	219,267	8,973	13,698	28,121	168,475
Total Expense \$	235,811	11,100	16,549	31,047	177,115
Net Loss \$	-16,544	-2,127	-2,851	-2,926	-8,640
1984					
All Businesses (No.)	7,969	1,987	1,997	1,989	1,996
Total Sales \$	956,057	38,027	85,796	175,243	656,991
Total Expense \$	875,425	31,974	68,258	154,485	620,708
Net Profit (loss) \$	80,632	6,053	17,538	20,758	36,283
Businesses reporting a profit (No.)	6,334	1,500	1,753	1,493	1,588
Total Sales \$	716,254	28,725	76,209	132,992	478,328
Total Expense \$	615,339	18,910	56,854	107,754	431,821
Net Profit \$	100,915	9,815	19,355	25,238	46,507
Businesses reporting a loss (No.)	1,635	487	244	496	408
Total Sales \$	239,803	9,302	9,587	42,251	178,663
Total Expense \$	260,086	13,064	11,404	46,731	188,887
Net Loss \$	-20,283	-3,762	-1,817	-4,480	-10,224
1985					
All Businesses (No.)	8,696	2,166	2,171	2,185	2,174
Total Sales \$	1,113,966	48,291	110,909	209,589	745,177
Total Expense \$	993,930	38,525	88,123	177,922	689,360
Net Profit (loss) \$	120,036	9,766	22,786	31,667	55,817
Businesses reporting a profit (No.)	7,141	1,682	1,930	1,800	1,729
Total Sales \$	904,038	38,660	99,416	170,668	595,294
Total Expense \$	768,265	24,950	75,227	136,164	531,924
Net Profit \$	135,773	13,710	24,189	34,504	63,370
Businesses reporting a loss (No.)	1,555	484	241	385	445
Total Sales \$	209,928	9,631	11,493	38,921	149,883
Total Expense \$	225,665	13,575	12,896	41,758	157,436
Net Loss \$	-15,737	-3,944	-1,403	-2,837	-7,553

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	508	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	50.5	--	--	--	--	96.5	52.3	--	--	--	--
Depreciation	11.8	--	--	--	--	92.4	12.8	--	--	--	--
Repairs & Maintenance	12.9	--	--	--	--	71.5	18.1	--	--	--	--
Insurance	4.1	--	--	--	--	95.1	4.4	--	--	--	--
Fuel Expense	20.0	--	--	--	--	91.0	22.0	--	--	--	--
Business Tax	1.6	--	--	--	--	87.2	1.9	--	--	--	--
Personnel Expenses	12.1	--	--	--	--	91.8	13.2	--	--	--	--
Financial Expenses	4.1	--	--	--	--	88.2	4.7	--	--	--	--
Bank Interest & Charges	3.3	--	--	--	--	84.7	3.9	--	--	--	--
Professional Fees	0.9	--	--	--	--	68.9	1.3	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Other Expenses	25.9	--	--	--	--	100.0	25.9	--	--	--	--
Profit (loss)	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example: dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	508	--	--	--	--
Businesses in sample	19	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	5	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	12	--	--	--	--
Fixed Assets	71	--	--	--	--
Less: Accum. Dep. on Fixed Assets	45	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	39	--	--	--	--
Liabilities and Equity					
Current Loans	5	--	--	--	--
Other Current Liabilities	10	--	--	--	--
Total Current Liabilities	14	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	3	--	--	--	--
Other Liabilities	6	--	--	--	--
Total Liabilities	23	--	--	--	--
Total Equity	16	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	508	--	--	--	--
Businesses in sample	19	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-3.9	--	--	--	--
Interest Coverage ratio (times)	3.4	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	126	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	41	--	--	--	--
Sale of Fixed Assets	13	--	--	--	--
Increase in Long Term Debt	11	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	69	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	35	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	45	--	--	--	--
Increase (Decrease) in Net Working Capital	23	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,543	569,667	25,208	700	372
less than 20	3,351	143,263	6,333	685	366
20 - 99	128	98,908	4,332	10	3
100 - 499	40	92,427	3,840	4	1
500 and over	24	235,069	10,703	1	2
1985					
Total	3,370	726,022	28,394	525	...
less than 20	3,169	168,156	6,981	515	
20 - 99	134	117,966	4,853	8	
100 - 499	47	133,505	5,178	2	
500 and over	20	306,395	11,382	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	475	118	117	121	119
Total Sales \$	38,930	2,139	4,212	7,195	25,384
Total Expense \$	35,053	1,474	3,190	6,290	24,099
Net Profit (loss) \$	3,877	665	1,022	905	1,285
Businesses reporting a profit (No.)	370	108	100	89	73
Total Sales \$	22,896	1,932	3,620	5,257	12,087
Total Expense \$	17,955	1,170	2,531	4,128	10,128
Net Profit \$	4,941	762	1,089	1,131	1,959
Businesses reporting loss (No.)	105	10	17	32	46
Total Sales \$	16,034	207	592	1,938	13,297
Total Expense \$	17,098	304	659	2,164	13,971
Net Loss \$	-1,064	-97	-67	-226	-674
1983					
All Businesses (No.)	506	125	124	128	129
Total Sales \$	41,266	2,618	4,771	8,134	25,743
Total Expense \$	36,460	2,281	3,637	7,040	23,502
Net Profit (loss) \$	4,806	337	1,134	1,094	2,241
Businesses reporting a profit (No.)	392	71	118	104	99
Total Sales \$	31,092	1,685	4,547	6,658	18,202
Total Expense \$	25,571	1,249	3,330	5,387	15,605
Net Profit \$	5,521	436	1,217	1,271	2,597
Businesses reporting a loss (No.)	114	54	6	24	30
Total Sales \$	10,174	933	224	1,476	7,541
Total Expense \$	10,889	1,032	307	1,653	7,897
Net Loss \$	-715	-99	-83	-177	-356
1984					
All Businesses (No.)	524	116	142	93	173
Total Sales \$	51,423	1,854	4,416	5,277	39,876
Total Expense \$	45,332	1,529	3,836	4,044	35,923
Net Profit (loss) \$	6,091	325	580	1,233	3,953
Businesses reporting a profit (No.)	460	95	123	86	156
Total Sales \$	39,062	1,498	3,921	4,803	28,840
Total Expense \$	32,172	1,051	3,214	3,476	24,431
Net Profit \$	6,890	447	707	1,327	4,409
Businesses reporting a loss (No.)	64	21	19	7	17
Total Sales \$	12,361	356	495	474	11,036
Total Expense \$	13,160	478	622	568	11,492
Net Loss \$	-799	-122	-127	-94	-456
1985					
All Businesses (No.)	524	130	129	93	172
Total Sales \$	68,200	3,047	5,376	6,826	52,951
Total Expense \$	58,467	2,196	4,664	5,711	45,896
Net Profit (loss) \$	9,733	851	712	1,115	7,055
Businesses reporting a profit (No.)	491	125	109	89	168
Total Sales \$	66,768	2,936	4,665	6,612	52,555
Total Expense \$	56,847	2,047	3,882	5,481	45,437
Net Profit \$	9,921	889	783	1,131	7,118
Businesses reporting a loss (No.)	33	5	20	4	4
Total Sales \$	1,432	111	711	214	396
Total Expense \$	1,620	149	782	230	459
Net Loss \$	-188	-38	-71	-16	-63

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	— Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,190	297	297	298	298
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	14	18	23
High sales value (\$000's)	(1)	14	18	23	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	27.2	31.7	25.0	33.1	19.1	93.1	29.2	31.7	25.0	33.1	26.1
Depreciation	5.4	8.5	3.2	6.4	3.5	62.8	8.6	15.0	7.4	8.5	4.8
Repairs & Maintenance	0.1	...	...	...	...	1.5	4.1	-	-	-	...
Insurance	3.9	2.1	2.7	6.9	3.5	63.9	6.0	3.6	3.2	10.7	7.1
Fuel Expense	17.3	20.6	18.9	19.3	10.6	87.7	19.7	20.6	18.9	19.3	20.5
Business Tax	0.6	0.5	0.1	0.4	1.2	46.3	1.2	1.2	0.8	0.6	2.4
Personnel Expenses	3.6	...	...	...	...	6.5	54.9	-	...	-	...
Financial Expenses	0.4	-	0.5	0.6	0.7	35.5	1.2	-	1.2	1.2	1.4
Bank Interest & Charges	0.2	...	...	...	...	16.1	1.2	-	-	...	...
Professional Fees	0.2	...	...	...	...	25.2	1.0	-	-	...	...
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	40.9	42.9	44.7	34.4	42.1	100.0	40.9	42.9	44.7	34.4	42.1
Profit (loss)	27.9	25.4	20.5	31.9	33.0	100.0	27.9	25.4	20.5	31.9	33.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,190	297	297	298	298
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	14	18	23
High sales value (\$000's)	(1)	14	18	23	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	-	3
Accounts and Notes Receivable	1	-	-	-	5
Inventory	-	-	-	-	1
Other Current Assets	1	-	-	-	3
Total Current Assets	3	-	-	-	13
Fixed Assets	7	-	1	-	28
Less: Accum. Dep. on Fixed Assets	4	-	-	-	15
Other Assets	-	-	-	-	1
Total Assets	7	-	1	-	26
Liabilities and Equity					
Current Loans	-	-	-	-	1
Other Current Liabilities	3	-	-	-	11
Total Current Liabilities	3	-	-	-	13
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	-	-	3
Other Liabilities	2	-	-	-	7
Total Liabilities	6	-	-	-	23
Total Equity	1	-	1	-	4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,190	297	297	298	298
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	14	18	23
High sales value (\$000's)	(1)	14	18	23	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.5	-	-	-	1.5
Leverage Ratios					
Debt/Equity ratio (times)	...	-	-	-	...
Interest Coverage ratio (times)	19.4	-	...	62.1	27.3
Debt ratio (times)	0.3	-	-	-	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Taxicab Industry (SIC 4581)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	28	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	64	8,139	575	18	14
less than 20	56	2,203	153	18	14
20 - 99	8	5,936	422	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	67	8,688	657	12	...
less than 20	58	2,910	220	12	-
20 - 99	8	X	292	-	-
100 - 499	X	X	145	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	973	238	246	240	249
Total Sales \$	24,436	3,099	3,875	4,551	12,911
Total Expense \$	18,504	2,245	2,890	2,885	10,484
Net Profit (loss) \$	5,932	854	985	1,666	2,427
Businesses reporting a profit (No.)	927	210	244	240	233
Total Sales \$	23,025	2,737	3,846	4,551	11,891
Total Expense \$	16,906	1,861	2,813	2,885	9,347
Net Profit \$	6,119	876	1,033	1,666	2,544
Businesses reporting loss (No.)	46	28	2	-	16
Total Sales \$	1,411	362	29	-	1,020
Total Expense \$	1,598	384	77	-	1,137
Net Loss \$	-187	-22	-48	-	-117
1983					
All Businesses (No.)	936	218	241	236	241
Total Sales \$	26,770	2,672	3,679	4,443	15,976
Total Expense \$	21,836	1,807	2,618	2,936	14,475
Net Profit (loss) \$	4,934	865	1,061	1,507	1,501
Businesses reporting a profit (No.)	885	217	219	236	213
Total Sales \$	23,125	2,660	3,357	4,443	12,665
Total Expense \$	17,607	1,791	2,273	2,936	10,607
Net Profit \$	5,518	869	1,084	1,507	2,058
Businesses reporting a loss (No.)	51	1	22	-	28
Total Sales \$	3,645	12	322	-	3,311
Total Expense \$	4,229	16	345	-	3,868
Net Loss \$	-584	-4	-23	-	-557
1984					
All Businesses (No.)	922	225	236	228	233
Total Sales \$	42,768	2,901	3,716	4,356	31,795
Total Expense \$	38,314	1,859	2,395	2,926	31,134
Net Profit (loss) \$	4,454	1,042	1,321	1,430	661
Businesses reporting a profit (No.)	871	207	236	228	200
Total Sales \$	30,118	2,707	3,716	4,356	19,339
Total Expense \$	24,516	1,626	2,395	2,926	17,569
Net Profit \$	5,602	1,081	1,321	1,430	1,770
Businesses reporting a loss (No.)	51	18	-	-	33
Total Sales \$	12,650	194	-	-	12,456
Total Expense \$	13,798	233	-	-	13,565
Net Loss \$	-1,148	-39	-	-	-1,109
1985					
All Businesses (No.)	1,190	282	312	293	303
Total Sales \$	47,397	3,276	5,166	6,029	32,926
Total Expense \$	39,065	2,383	3,624	4,179	28,879
Net Profit (loss) \$	8,332	893	1,542	1,850	4,047
Businesses reporting a profit (No.)	1,120	263	275	293	289
Total Sales \$	38,809	3,049	4,554	6,029	25,177
Total Expense \$	29,821	2,128	2,948	4,179	20,568
Net Profit \$	8,988	923	1,606	1,850	4,609
Businesses reporting a loss (No.)	70	19	37	-	14
Total Sales \$	8,588	227	612	-	7,749
Total Expense \$	9,244	257	676	-	8,311
Net Loss \$	-656	-30	-64	-	-562

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	812	203	203	203	203
Businesses in sample	25				
Low sales value (\$000's)	(1)	(1)	19	153	263
High sales value (\$000's)	(1)				(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	47.6	...	14.1	63.6	55.6	79.2	60.1	65.6	42.3	63.6	59.7
Occupancy Expenses	11.2	12.7	7.2	13.3	12.3	100.0	11.2	12.7	7.2	13.3	12.3
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.2	2.3	-	4.5	1.9	67.6	3.3	2.3	-	4.5	2.3
Repairs & Maintenance	0.8	2.5	0.4	0.5	0.8	87.7	1.0	2.5	0.4	0.8	0.9
Heat, Light & Telephone	1.7	4.3	0.8	0.7	2.2	77.3	2.2	4.3	2.4	0.8	2.2
Business & Property Tax	0.4	-	0.4	0.2	0.8	80.7	0.5	-	0.4	0.3	0.9
Insurance	0.5	0.3	0.7	0.5	0.4	78.8	0.6	0.3	2.1	0.5	0.4
Rent	5.6	3.3	4.8	6.9	6.1	88.3	6.3	3.3	4.8	9.3	7.1
Personnel Expenses	36.4	26.9	...	16.3	21.4	100.0	36.4	26.9	...	16.3	21.4
Financial Expenses	2.7	2.9	3.7	2.4	1.9	100.0	2.7	2.9	3.7	2.4	1.9
Bank Interest & Charges	1.0	0.3	1.6	0.8	0.9	92.5	1.1	0.3	1.6	0.8	1.3
Professional Fees	1.5	2.6	2.1	0.9	0.8	100.0	1.5	2.6	2.1	0.9	0.8
Franchise Fees	0.3	...	...	...	...	11.7	2.3	-	-	...	...
Sales and Admin. Expenses	4.7	11.6	4.0	3.6	3.1	100.0	4.7	11.6	4.0	3.6	3.1
Advertising	1.9	9.8	0.6	0.6	0.7	98.5	1.9	9.8	0.6	0.6	0.7
Supplies	1.1	0.5	0.6	1.9	1.2	98.5	1.1	0.5	0.6	1.9	1.2
Delivery	1.6	1.3	2.8	0.8	1.2	92.1	1.7	1.3	2.8	0.9	1.5
Fuel Expense	0.1	...	...	...	...	4.8	1.8	-	-	...	...
Other Expenses	2.9	11.4	0.4	1.7	2.4	96.6	3.0	11.4	0.4	1.7	2.8
Profit (loss)	-5.4	-31.1	-6.3	-0.9	3.3	100.0	-5.4	-31.1	-6.3	-0.9	3.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services)

TABLE 2. Balance Sheet Profile for 1985
Alberta, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	812	203	203	203	203
Businesses in sample	25				
Low sales value (\$000's)	(1)	(1)	19	153	263
High sales value (\$000's)	(1)	19	153	263	(1)
Average (\$000's)					
Assets					
Cash	19	-	1	5	61
Accounts and Notes Receivable	4	5	2	1	8
Inventory	11	-	3	20	17
Other Current Assets	2	-	4	1	4
Total Current Assets	37	5	9	27	91
Fixed Assets	58	2	9	57	137
Less: Accum. Dep. on Fixed Assets	28	1	2	33	64
Other Assets	7	-	-	4	20
Total Assets	74	7	16	55	183
Liabilities and Equity					
Current Loans	2	-	4	1	3
Other Current Liabilities	16	2	6	11	36
Total Current Liabilities	18	2	11	12	39
Mortgages Payable	-	-	-	-	-
Long Term Debt	5	-	5	-	12
Other Liabilities	29	20	5	35	53
Total Liabilities	52	21	20	47	103
Total Equity	22	-15	-4	8	80

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	812	203	203	203	203
Businesses in sample	25				
Low sales value (\$000's)	(1)	(1)	19	153	263
High sales value (\$000's)	(1)	19	153	263	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.0	2.8	0.9	11.3	3.3
Leverage Ratios					
Debt/Equity ratio (times)	1.2	-1.5	-4.8	10.6	-1.2
Interest Coverage ratio (times)	...	...	...	0.4	70.5
Debt ratio (times)	1.3	3.2	1.3	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	402	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	15	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	17	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	8	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	22	--	--	--	--
Increase (Decrease) in Net Working Capital	-5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,725	316,076	22,630	337	170
less than 20	1,637	69,466	4,932	329	169
20 - 99	62	27,875	2,045	5	-
100 - 499	11	19,283	1,433	-	1
500 and over	15	199,452	14,220	3	-
1985					
Total	1,778	357,823	24,297	239	...
less than 20	1,688	81,090	5,470	235	-
20 - 99	66	35,014	2,391	-	-
100 - 499	12	20,437	1,428	3	-
500 and over	12	221,282	15,008	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	594	148	145	152	149
Total Sales \$	158,029	2,416	10,886	32,623	112,104
Total Expense \$	152,381	1,860	10,081	31,154	109,286
Net Profit (loss) \$	5,648	556	805	1,469	2,818
Businesses reporting a profit (No.)	421	85	105	118	113
Total Sales \$	119,805	1,432	7,914	24,947	85,512
Total Expense \$	112,517	718	6,712	22,887	82,200
Net Profit \$	7,288	714	1,202	2,060	3,312
Businesses reporting loss (No.)	173	63	40	34	36
Total Sales \$	38,224	984	2,972	7,676	26,592
Total Expense \$	39,864	1,142	3,369	8,267	27,086
Net Loss \$	-1,640	-158	-397	-591	-494
1983					
All Businesses (No.)	588	146	148	147	147
Total Sales \$	162,139	3,244	12,844	32,268	113,783
Total Expense \$	157,233	2,859	12,309	30,868	111,197
Net Profit (loss) \$	4,906	385	535	1,400	2,586
Businesses reporting a profit (No.)	460	129	103	114	114
Total Sales \$	125,529	2,769	8,919	24,782	89,059
Total Expense \$	119,322	2,211	7,909	23,139	86,063
Net Profit \$	6,207	558	1,010	1,643	2,996
Businesses reporting a loss (No.)	128	17	45	33	33
Total Sales \$	36,610	475	3,925	7,486	24,724
Total Expense \$	37,911	648	4,400	7,729	25,134
Net Loss \$	-1,301	-173	-475	-243	-410
1984					
All Businesses (No.)	862	207	217	211	227
Total Sales \$	159,175	4,206	14,754	33,259	106,956
Total Expense \$	154,750	4,061	13,930	32,542	104,217
Net Profit (loss) \$	4,425	145	824	717	2,739
Businesses reporting a profit (No.)	638	149	125	183	181
Total Sales \$	127,623	3,032	8,797	27,743	88,051
Total Expense \$	121,022	2,236	7,676	26,482	84,628
Net Profit \$	6,601	796	1,121	1,261	3,423
Businesses reporting a loss (No.)	224	58	92	28	46
Total Sales \$	31,552	1,174	5,957	5,516	18,905
Total Expense \$	33,728	1,825	6,254	6,060	19,589
Net Loss \$	-2,176	-651	-297	-544	-684
1985					
All Businesses (No.)	885	221	221	221	222
Total Sales \$	187,590	5,857	22,436	50,488	108,809
Total Expense \$	181,940	5,838	21,854	49,913	104,335
Net Profit (loss) \$	5,650	19	582	575	4,474
Businesses reporting a profit (No.)	525	77	128	164	156
Total Sales \$	134,762	2,041	11,690	36,782	84,249
Total Expense \$	126,223	1,404	10,131	35,821	78,867
Net Profit \$	8,539	637	1,559	961	5,382
Businesses reporting a loss (No.)	360	144	93	57	66
Total Sales \$	52,828	3,816	10,746	13,706	24,560
Total Expense \$	55,717	4,434	11,723	14,092	25,468
Net Loss \$	-2,889	-618	-977	-386	-908

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	107	107	108	108
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	367	634	981
High sales value (\$000's)	(1)	367	634	981	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	65.0	65.1	61.9	66.8	66.1	100.0	65.0	65.1	61.9	66.8	66.1
Occupancy Expenses	7.7	12.5	7.1	6.7	5.3	100.0	7.7	12.5	7.1	6.7	5.3
Mortgage Interest	-	...	...	...	...	1.3	2.9	-	-	-	-
Depreciation	1.3	1.9	0.9	1.4	1.1	95.5	1.4	1.9	1.0	1.4	1.1
Repairs & Maintenance	0.8	1.9	0.6	0.5	0.4	92.7	0.9	2.7	0.6	0.5	0.4
Heat, Light & Telephone	1.0	1.7	0.5	0.9	0.9	96.5	1.0	1.7	0.6	0.9	0.9
Business & Property Tax	0.5	0.8	0.4	0.4	0.4	96.5	0.5	0.8	0.4	0.4	0.5
Insurance	0.3	0.2	0.5	0.3	0.3	100.0	0.3	0.2	0.5	0.3	0.3
Rent	3.7	5.9	4.1	3.2	2.1	86.5	4.3	5.9	5.0	3.8	2.6
Personnel Expenses	19.0	27.4	16.7	15.4	18.1	100.0	19.0	27.4	16.7	15.4	18.1
Financial Expenses	1.4	1.3	1.5	1.4	1.5	100.0	1.4	1.3	1.5	1.4	1.5
Bank Interest & Charges	0.8	0.2	1.0	1.0	0.7	98.5	0.8	0.2	1.0	1.0	0.8
Professional Fees	0.6	1.1	0.5	0.4	0.5	98.5	0.6	1.1	0.5	0.4	0.5
Franchise Fees	0.1	...	...	...	...	3.0	1.8	-	-	-	-
Sales and Admin. Expenses	2.8	4.3	1.8	2.7	2.6	100.0	2.8	4.3	1.8	2.7	2.6
Advertising	1.4	2.5	0.7	1.3	1.3	100.0	1.4	2.5	0.7	1.3	1.3
Supplies	0.8	0.6	0.7	0.9	0.8	100.0	0.8	0.6	0.7	0.9	0.8
Delivery	0.6	1.2	0.4	0.5	0.5	91.8	0.7	1.2	0.5	0.5	0.5
Fuel Expense	-	...	...	...	...	0.7	0.2	-	-	-	-
Other Expenses	0.9	1.2	0.4	1.3	0.7	98.5	0.9	1.2	0.4	1.3	0.7
Profit (loss)	3.2	-11.9	10.6	5.8	5.7	99.4	3.2	-11.9	10.6	5.8	5.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	107	107	108	108
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	367	634	981
High sales value (\$000's)	(1)	367	634	981	(1)
Average (\$000's)					
Assets					
Cash	55	8	86	66	53
Accounts and Notes Receivable	33	9	16	24	80
Inventory	143	53	83	136	287
Other Current Assets	22	3	53	5	24
Total Current Assets	253	73	238	231	443
Fixed Assets	118	26	46	125	262
Less Accum. Dep. on Fixed Assets	49	7	27	55	99
Other Assets	46	-	41	32	104
Total Assets	368	92	298	333	710
Liabilities and Equity					
Current Loans	23	6	3	15	64
Other Current Liabilities	82	42	52	73	154
Total Current Liabilities	104	48	55	88	218
Mortgages Payable	7	-	2	1	26
Long Term Debt	25	-	11	32	51
Other Liabilities	57	54	42	47	85
Total Liabilities	193	102	111	168	380
Total Equity	175	-10	188	165	330

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	107	107	108	108
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	367	634	981
High sales value (\$000's)	(1)	367	634	981	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.9	1.6	6.6	3.7	3.8
Leverage Ratios					
Debt/Equity ratio (times)	...	-8.3	1.9	3.9	...
Interest Coverage ratio (times)	42.6	...	103.0	58.7	76.6
Debt ratio (times)	0.6	1.1	0.5	0.5	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	351	87	88	88	88
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	552	741	1,132
High sales value (\$000's)	(1)	552	741	1,132	(1)
Average (\$000's)					
Source of Funds					
From Operations	63	39	59	54	97
Sale of Fixed Assets	3	-	1	8	2
Increase in Long Term Debt	21	-	3	39	41
Advances From Owners and Affiliates	8	23	4	4	3
From Government	-	-	-	-	-
Increase in Share Capital	1	4	-	-	-
Sale of Investments	1	-	-	1	4
Tax Adjustments	-	-	1	-	-
Other Sources	-	-	-	-	-
Total	98	66	68	106	146
Application of Funds					
Purchase of Fixed Assets	33	11	6	56	53
Payment of Dividends	6	-	10	8	6
Repayment of Long Term Debt	14	7	7	22	19
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	3	5	1	-	4
Repayment of Adv. From Owners and Affil.	15	2	15	5	36
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	1	3	-	1
Other Applications	-	-	-	-	1
Total	71	26	42	92	120
Increase (Decrease) in Net Working Capital	27	40	26	15	26

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	508	61,275	5,280	35	28
less than 20	441	34,488	2,972	29	24
20 - 99	61	18,563	1,600	5	4
100 - 499	4	5,582	481	-	-
500 and over	X	X	227	1	-
1985					
Total	502	76,858	6,074	32	...
less than 20	413	38,593	3,050	24	..
20 - 99	84	30,809	2,435	7	..
100 - 499	4	3,887	307	1	..
500 and over	X	X	282	-	..

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	221	51	59	55	56
Total Sales \$	122,036	4,922	17,621	32,148	67,345
Total Expense \$	114,426	4,560	15,945	29,804	64,117
Net Profit (loss) \$	7,610	362	1,676	2,344	3,228
Businesses reporting a profit (No.)	190	37	55	50	48
Total Sales \$	105,466	3,510	16,408	29,093	56,455
Total Expense \$	97,191	2,980	14,688	26,662	52,861
Net Profit \$	8,275	530	1,720	2,431	3,594
Businesses reporting loss (No.)	31	14	4	5	8
Total Sales \$	16,570	1,412	1,213	3,055	10,890
Total Expense \$	17,235	1,580	1,257	3,142	11,256
Net Loss \$	-665	-168	-44	-87	-366
1983					
All Businesses (No.)	239	59	60	60	60
Total Sales \$	155,051	8,698	23,632	42,351	80,370
Total Expense \$	143,354	7,699	21,888	39,318	74,449
Net Profit (loss) \$	11,697	999	1,744	3,033	5,921
Businesses reporting a profit (No.)	207	45	51	53	58
Total Sales \$	141,945	6,672	20,282	37,624	77,367
Total Expense \$	129,946	5,597	18,447	34,525	71,377
Net Profit \$	11,999	1,075	1,835	3,099	5,990
Businesses reporting a loss (No.)	32	14	9	7	2
Total Sales \$	13,106	2,026	3,350	4,727	3,003
Total Expense \$	13,408	2,102	3,441	4,793	3,072
Net Loss \$	-302	-76	-91	-66	-69
1984					
All Businesses (No.)	393	93	98	103	99
Total Sales \$	237,857	12,009	38,887	67,578	119,383
Total Expense \$	222,774	11,056	36,744	62,533	112,441
Net Profit (loss) \$	15,083	953	2,143	5,045	6,942
Businesses reporting a profit (No.)	290	46	76	77	91
Total Sales \$	203,551	8,299	33,211	52,295	109,746
Total Expense \$	187,834	7,299	31,046	46,961	102,528
Net Profit \$	15,717	1,000	2,165	5,334	7,218
Businesses reporting a loss (No.)	103	47	22	26	8
Total Sales \$	34,306	3,710	5,676	15,283	9,637
Total Expense \$	34,940	3,757	5,698	15,572	9,913
Net Loss \$	-634	-47	-22	-289	-276
1985					
All Businesses (No.)	488	112	131	122	123
Total Sales \$	326,766	8,680	59,121	92,967	165,998
Total Expense \$	302,113	3,758	54,630	87,468	156,257
Net Profit (loss) \$	24,653	4,922	4,491	5,499	9,741
Businesses reporting a profit (No.)	388	64	107	109	108
Total Sales \$	285,400	3,952	52,942	81,138	147,368
Total Expense \$	258,510	1,823	47,828	75,605	136,900
Net Profit \$	26,890	2,129	5,114	5,533	10,468
Businesses reporting a loss (No.)	100	48	24	13	15
Total Sales \$	41,366	4,728	6,179	11,829	18,630
Total Expense \$	43,603	5,581	6,802	11,863	19,357
Net Loss \$	-2,237	-853	-623	-34	-727

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	259	64	65	65	65
Businesses in sample	36				
Low sales value (\$000's)	(1)	(1)	64	201	418
High sales value (\$000's)	(1)	64	201	418	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	60.2	53.0	63.9	63.4	60.4	98.8	61.0	55.8	63.9	63.4	60.4
Occupancy Expenses	11.8	16.9	11.7	9.7	9.6	100.0	11.8	16.9	11.7	9.7	9.6
Mortgage Interest	-	...	...	...	...	0.9	4.4	-	...	-	-
Depreciation	1.9	4.4	1.7	0.8	0.9	85.8	2.2	6.4	1.8	1.0	0.9
Repairs & Maintenance	0.3	0.2	0.6	0.2	0.2	64.2	0.4	0.8	0.8	0.3	0.2
Heat, Light & Telephone	1.7	2.0	2.8	1.2	1.1	100.0	1.7	2.0	2.8	1.2	1.1
Business & Property Tax	0.5	0.4	0.8	0.5	0.4	86.3	0.6	0.4	0.8	0.8	0.4
Insurance	0.8	1.2	0.9	0.6	0.8	100.0	0.8	1.2	0.9	0.6	0.8
Rent	6.6	8.8	4.8	6.4	6.2	83.4	7.9	16.1	6.5	6.4	6.2
Personnel Expenses	12.0	3.8	11.4	14.5	17.4	83.1	14.4	11.2	11.9	14.5	17.4
Financial Expenses	3.1	4.1	1.1	2.9	4.2	100.0	3.1	4.1	1.1	2.9	4.2
Bank Interest & Charges	2.5	3.7	0.6	2.2	3.4	94.2	2.7	4.4	0.6	2.2	3.7
Professional Fees	0.6	0.3	0.5	0.7	0.8	90.7	0.6	0.5	0.5	0.7	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	7.8	13.5	4.6	6.6	6.3	100.0	7.8	13.5	4.6	6.6	6.3
Advertising	3.5	4.0	2.1	4.2	3.3	92.8	3.8	5.8	2.1	4.2	3.3
Supplies	1.5	2.2	1.0	1.4	1.3	86.3	1.7	5.1	1.0	1.4	1.3
Delivery	2.5	6.0	1.3	1.0	1.7	84.2	2.9	6.0	1.3	1.5	2.3
Fuel Expense	0.4	...	...	...	...	20.6	1.8	...	...	...	...
Other Expenses	2.5	4.0	3.3	0.8	2.1	71.7	3.4	12.8	3.6	1.2	2.1
Profit (loss)	2.6	4.6	4.0	2.1	-	100.0	2.6	4.6	4.0	2.1	-
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	259	64	65	65	65
Businesses in sample	36				
Low sales value (\$000's)	(1)	(1)	64	201	418
High sales value (\$000's)	(1)	64	201	418	(1)
Average (\$000's)					
Assets					
Cash	37	1	5	5	132
Accounts and Notes Receivable	6	-	1	7	15
Inventory	97	-	23	94	255
Other Current Assets	3	-	-	1	9
Total Current Assets	143	2	29	107	412
Fixed Assets	37	9	7	28	100
Less: Accum. Dep. on Fixed Assets	17	2	2	11	51
Other Assets	12	-	-	4	42
Total Assets	175	10	34	128	502
Liabilities and Equity					
Current Loans	25	-	2	38	51
Other Current Liabilities	64	-	20	45	184
Total Current Liabilities	89	-	21	83	235
Mortgages Payable	-	-	-	-	-
Long Term Debt	9	-	-	9	25
Other Liabilities	29	6	-	24	79
Total Liabilities	127	7	21	116	339
Total Equity	48	3	13	12	163

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	259	64	65	65	65
Businesses in sample	36				
Low sales value (\$000's)	(1)	(1)	64	201	418
High sales value (\$000's)	(1)	64	201	418	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.6	3.9	6.7	1.4	1.7
Leverage Ratios					
Debt/Equity ratio (times)	-27.7	2.7	1.7	-60.5	-11.6
Interest Coverage ratio (times)	51.4	72.4	149.1	2.0	5.4
Debt ratio (times)	3.9	0.6	16.7	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	123	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	8	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	21	--	--	--	--
Advances From Owners and Affiliates	9	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	38	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	8	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	12	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	24	--	--	--	--
Increase (Decrease) in Net Working Capital	13	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	346	27,210	3,408	45	30
less than 20	309	9,054	1,124	44	30
20 - 99	24	4,329	541	1	-
100 - 499	6	2,342	293	-	-
500 and over	7	11,485	1,450	-	-
1985					
Total	296	32,300	3,464	34	...
less than 20	269	10,675	1,141	31	
20 - 99	15	4,901	528	-	
100 - 499	4	2,201	238	1	
500 and over	8	14,523	1,557	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	258	64	64	65	65
Total Sales \$	59,737	1,870	5,642	11,982	40,243
Total Expense \$	57,465	2,055	5,663	11,445	38,302
Net Profit (loss) \$	2,272	-185	-21	537	1,941
Businesses reporting a profit (No.)	169	31	40	46	52
Total Sales \$	45,193	916	3,525	8,519	32,233
Total Expense \$	41,804	737	3,270	7,726	30,071
Net Profit \$	3,389	179	255	793	2,162
Businesses reporting loss (No.)	89	33	24	19	13
Total Sales \$	14,544	954	2,117	3,463	8,010
Total Expense \$	15,661	1,318	2,393	3,719	8,231
Net Loss \$	-1,117	-364	-276	-256	-221
1983					
All Businesses (No.)	242	60	60	61	61
Total Sales \$	67,115	2,062	6,278	14,014	44,761
Total Expense \$	65,723	2,329	6,225	13,695	43,474
Net Profit (loss) \$	1,392	-267	53	319	1,287
Businesses reporting a profit (No.)	133	11	34	41	47
Total Sales \$	49,186	425	3,747	9,663	35,351
Total Expense \$	46,209	364	3,431	9,061	33,353
Net Profit \$	2,977	61	316	602	1,998
Businesses reporting a loss (No.)	109	49	26	20	14
Total Sales \$	17,929	1,637	2,531	4,351	9,410
Total Expense \$	19,514	1,965	2,794	4,634	10,121
Net Loss \$	-1,585	-328	-263	-283	-711
1984					
All Businesses (No.)	131	33	22	40	36
Total Sales \$	47,009	2,012	3,362	11,678	29,957
Total Expense \$	47,953	1,954	3,196	12,938	29,865
Net Profit (loss) \$	-944	58	166	-1,260	92
Businesses reporting a profit (No.)	71	17	14	25	15
Total Sales \$	25,486	1,284	1,868	6,299	16,035
Total Expense \$	24,311	1,050	1,630	6,157	15,474
Net Profit \$	1,175	234	238	142	561
Businesses reporting a loss (No.)	60	16	8	15	21
Total Sales \$	21,523	728	1,494	5,379	13,922
Total Expense \$	23,642	904	1,566	6,781	14,391
Net Loss \$	-2,119	-176	-72	-1,402	-469
1985					
All Businesses (No.)	258	63	55	70	70
Total Sales \$	78,900	1,952	6,952	21,859	48,137
Total Expense \$	75,749	1,912	6,680	21,295	45,862
Net Profit (loss) \$	3,151	40	272	564	2,275
Businesses reporting a profit (No.)	163	26	35	55	47
Total Sales \$	59,659	953	4,641	16,980	37,085
Total Expense \$	55,146	723	4,182	16,401	33,840
Net Profit \$	4,513	230	459	579	3,245
Businesses reporting a loss (No.)	95	37	20	15	23
Total Sales \$	19,241	999	2,311	4,879	11,052
Total Expense \$	20,603	1,189	2,498	4,894	12,022
Net Loss \$	-1,362	-190	-187	-15	-970

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	194	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	55.4	--	--	--	--	100.0	55.4	--	--	--	--
Occupancy Expenses	14.9	--	--	--	--	100.0	14.9	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.9	--	--	--	--	65.4	1.3	--	--	--	--
Repairs & Maintenance	1.7	--	--	--	--	88.8	1.9	--	--	--	--
Heat Light & Telephone	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Business & Property Tax	0.6	--	--	--	--	56.9	1.1	--	--	--	--
Insurance	0.6	--	--	--	--	88.8	0.6	--	--	--	--
Rent	8.9	--	--	--	--	84.4	10.6	--	--	--	--
Personnel Expenses	12.6	--	--	--	--	97.3	12.9	--	--	--	--
Financial Expenses	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Bank interest & Charges	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Professional Fees	0.9	--	--	--	--	75.4	1.2	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Advertising	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Supplies	1.1	--	--	--	--	88.8	1.3	--	--	--	--
Delivery	0.5	--	--	--	--	82.4	0.6	--	--	--	--
Fuel Expense	0.7	--	--	--	--	44.8	1.6	--	--	--	--
Other Expenses	2.3	--	--	--	--	82.2	2.8	--	--	--	--
Profit (loss)	7.4	--	--	--	--	100.0	7.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn

TABLE 2. Balance Sheet Profile for 1985
Alberta, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	194	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	7	--	--	--	--
Inventory	36	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	47	--	--	--	--
Fixed Assets	18	--	--	--	--
Less Accum. Dep. on Fixed Assets	5	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	60	--	--	--	--
Liabilities and Equity					
Current Loans	12	--	--	--	--
Other Current Liabilities	12	--	--	--	--
Total Current Liabilities	24	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	5	--	--	--	--
Other Liabilities	33	--	--	--	--
Total Liabilities	62	--	--	--	--
Total Equity	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	194	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	2.6	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	3.2	--	--	--	--
Interest Coverage ratio (times)	116.7	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	72	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	53	2,606	315	14	11
less than 20	51	1,212	140	14	11
20 - 99	X	X	25	-	-
100 - 499	X	X	150	-	-
500 and over	-	-	-	-	-
1985					
Total	79	3,564	381	10	...
less than 20	74	1,603	171	10	-
20 - 99	5	1,961	210	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	98	24	25	23	26
Total Sales \$	18,632	903	2,627	4,345	10,757
Total Expense \$	17,956	916	2,500	4,243	10,297
Net Profit (loss) \$	676	-13	127	102	460
Businesses reporting a profit (No.)	76	17	17	21	21
Total Sales \$	15,101	614	1,801	3,900	8,786
Total Expense \$	14,012	580	1,560	3,657	8,215
Net Profit \$	1,089	34	241	243	571
Businesses reporting loss (No.)	22	7	8	2	5
Total Sales \$	3,531	289	826	445	1,971
Total Expense \$	3,944	336	940	586	2,082
Net Loss \$	-413	-47	-114	-141	-111
1983					
All Businesses (No.)	127	30	33	32	32
Total Sales \$	20,146	465	1,449	3,503	14,729
Total Expense \$	19,730	677	1,315	3,383	14,355
Net Profit (loss) \$	416	-212	134	120	374
Businesses reporting a profit (No.)	70	8	17	27	18
Total Sales \$	12,020	229	811	2,957	8,023
Total Expense \$	11,039	203	612	2,804	7,420
Net Profit \$	981	26	199	153	603
Businesses reporting a loss (No.)	57	22	16	5	14
Total Sales \$	8,126	236	638	546	6,706
Total Expense \$	8,691	474	703	579	6,935
Net Loss \$	-565	-238	-65	-33	-229
1984					
All Businesses (No.)	68	14	14	21	19
Total Sales \$	9,630	546	641	1,321	7,122
Total Expense \$	9,308	537	679	1,301	6,791
Net Profit (loss) \$	322	9	-38	20	331
Businesses reporting a profit (No.)	48	4	10	17	17
Total Sales \$	8,270	165	457	1,101	6,547
Total Expense \$	7,769	129	439	990	6,211
Net Profit \$	501	36	18	111	336
Businesses reporting a loss (No.)	20	10	4	4	2
Total Sales \$	1,360	381	184	220	575
Total Expense \$	1,539	408	240	311	580
Net Loss \$	-179	-27	-56	-91	-5
1985					
All Businesses (No.)	194	49	7	62	76
Total Sales \$	25,622	2,286	636	5,826	16,874
Total Expense \$	23,663	1,821	635	5,859	15,348
Net Profit (loss) \$	1,959	465	1	-33	1,526
Businesses reporting a profit (No.)	123	49	7	6	61
Total Sales \$	17,894	2,286	636	706	14,266
Total Expense \$	15,386	1,821	635	566	12,364
Net Profit \$	2,508	465	1	140	1,902
Businesses reporting a loss (No.)	71	-	-	56	15
Total Sales \$	7,728	-	-	5,120	2,608
Total Expense \$	8,277	-	-	5,293	2,984
Net Loss \$	-549	-	-	-173	-376

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	652	163	163	163	163
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	43	50	194
High sales value (\$000's)	(1)	43	50	194	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	61.2	26.0	51.6	78.6	57.8	94.0	65.1	40.8	51.6	78.6	57.8
Occupancy Expenses	9.6	15.0	16.9	4.9	11.1	100.0	9.6	15.0	16.9	4.9	11.1
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.2	1.2	1.0	1.4	4.4	89.6	2.4	2.1	1.0	1.4	4.9
Repairs & Maintenance	0.2	0.5	-	0.1	0.3	40.1	0.5	1.1	-	0.4	0.4
Heat, Light & Telephone	1.8	2.1	3.2	1.3	1.9	66.0	2.7	3.3	3.2	3.5	1.9
Business & Property Tax	0.6	0.1	3.2	0.4	0.3	67.3	0.9	0.5	3.2	0.5	0.5
Insurance	0.7	0.5	3.2	0.3	0.5	50.1	1.4	2.0	3.2	1.2	0.6
Rent	4.1	10.5	6.4	1.4	3.7	56.5	7.2	12.6	6.4	7.8	4.3
Personnel Expenses	9.4	1.7	26.7	3.7	16.3	58.1	16.1	6.2	26.7	11.2	16.3
Financial Expenses	4.7	0.6	1.8	5.7	6.5	100.0	4.7	0.6	1.8	5.7	6.5
Bank Interest & Charges	3.2	0.1	0.2	5.5	2.4	91.8	3.5	0.3	0.2	5.5	2.4
Professional Fees	1.5	0.5	1.6	0.2	4.1	66.6	2.2	0.7	1.6	0.4	4.3
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	6.3	19.6	1.6	3.4	4.6	99.8	6.3	19.6	1.6	3.4	4.6
Advertising	2.0	1.5	0.4	2.4	2.3	93.3	2.2	1.5	0.4	2.8	2.4
Supplies	1.1	2.1	0.4	0.5	1.5	99.8	1.1	2.1	0.4	0.5	1.5
Delivery	3.2	15.8	0.8	0.6	0.7	57.2	5.5	15.8	0.8	2.5	1.0
Fuel Expense	-	...	...	...	...	1.7	2.2	...	-	-	-
Other Expenses	2.4	4.5	2.8	1.4	2.6	95.8	2.5	5.7	2.8	1.4	2.6
Profit (loss)	6.6	32.7	-1.4	2.2	1.1	93.4	7.0	32.7	-1.4	2.6	1.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	652	163	163	163	163
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	43	50	194
High sales value (\$000's)	(1)	43	50	194	(1)
Average (\$000's)					
Assets					
Cash	12	1	3	4	33
Accounts and Notes Receivable	7	-	1	2	22
Inventory	38	2	8	27	88
Other Current Assets	2	-	-	-	5
Total Current Assets	59	3	12	33	149
Fixed Assets	36	1	12	8	108
Less. Accum. Dep. on Fixed Assets	11	1	11	3	29
Other Assets	2	-	4	-	5
Total Assets	86	4	17	39	233
Liabilities and Equity					
Current Loans	12	-	-	12	23
Other Current Liabilities	33	-	15	17	83
Total Current Liabilities	45	-	15	29	106
Mortgages Payable	2	-	-	-	6
Long Term Debt	3	-	-	-	11
Other Liabilities	18	-	-	5	53
Total Liabilities	67	-	15	35	176
Total Equity	19	3	2	4	58

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	652	163	163	163	163
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	43	50	194
High sales value (\$000's)	(1)	43	50	194	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.3	2.0	0.8	1.4	1.3
Leverage Ratios					
Debt Equity ratio (times)	-4.0	0.2	8.5	-28.8	28.5
Interest Coverage ratio (times)	58.4	131.0	...	36.4	94.3
Debt ratio (times)	0.8	0.1	0.9	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	147	--	--	--	--
Businesses in sample	9	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	4	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	10	--	--	--	--
Advances From Owners and Affiliates	7	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	8	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	30	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	13	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	15	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	3	--	--	--	--
Total	36	--	--	--	--
Increase (Decrease) in Net Working Capital	-6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	879	65,554	4,345	156	87
less than 20	827	37,340	2,421	150	85
20 - 99	37	15,267	1,011	4	2
100 - 499	10	7,386	496	2	-
500 and over	5	5,561	417	-	-
1985					
Total	781	62,041	3,908	104	...
less than 20	743	40,321	2,500	99	-
20 - 99	28	11,055	703	4	-
100 - 499	6	5,809	378	1	-
500 and over	4	4,856	327	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	462	115	115	116	116
Total Sales \$	101,037	3,656	8,969	21,016	67,396
Total Expense \$	96,316	3,383	7,856	20,181	64,896
Net Profit (loss) \$	4,721	273	1,113	835	2,500
Businesses reporting a profit (No.)	347	91	93	75	88
Total Sales \$	74,182	2,937	7,299	13,853	50,093
Total Expense \$	67,739	2,440	5,911	12,555	46,833
Net Profit \$	6,443	497	1,388	1,298	3,260
Businesses reporting loss (No.)	115	24	22	41	28
Total Sales \$	26,855	719	1,670	7,163	17,303
Total Expense \$	28,577	943	1,945	7,626	18,063
Net Loss \$	-1,722	-224	-275	-463	-760
1983					
All Businesses (No.)	629	156	158	157	158
Total Sales \$	132,574	3,143	7,809	25,348	96,274
Total Expense \$	127,133	3,315	6,561	24,227	93,030
Net Profit (loss) \$	5,441	-172	1,248	1,121	3,244
Businesses reporting a profit (No.)	476	85	142	124	125
Total Sales \$	104,535	1,633	6,958	20,062	75,882
Total Expense \$	97,002	1,131	5,598	18,614	71,659
Net Profit \$	7,533	502	1,360	1,448	4,223
Businesses reporting a loss (No.)	153	71	16	33	33
Total Sales \$	28,039	1,510	851	5,286	20,392
Total Expense \$	30,131	2,184	963	5,613	21,371
Net Loss \$	-2,092	-674	-112	-327	-979
1984					
All Businesses (No.)	784	181	210	187	206
Total Sales \$	155,827	2,571	8,070	24,836	120,350
Total Expense \$	149,891	2,221	6,273	24,055	117,342
Net Profit (loss) \$	5,936	350	1,797	781	3,008
Businesses reporting a profit (No.)	597	116	192	142	147
Total Sales \$	116,268	1,514	7,402	16,525	90,827
Total Expense \$	107,198	796	5,545	15,184	85,673
Net Profit \$	9,070	718	1,857	1,341	5,154
Businesses reporting a loss (No.)	187	65	18	45	59
Total Sales \$	39,559	1,057	668	8,311	29,523
Total Expense \$	42,693	1,425	728	8,871	31,669
Net Loss \$	-3,134	-368	-60	-560	-2,146
1985					
All Businesses (No.)	654	163	157	148	186
Total Sales \$	125,952	4,293	8,069	15,928	97,662
Total Expense \$	121,061	3,088	7,738	14,120	96,115
Net Profit (loss) \$	4,891	1,205	331	1,808	1,547
Businesses reporting a profit (No.)	458	154	38	138	128
Total Sales \$	87,753	3,927	1,954	14,693	67,179
Total Expense \$	80,834	2,690	1,479	12,699	63,966
Net Profit \$	6,919	1,237	475	1,994	3,213
Businesses reporting a loss (No.)	196	9	119	10	58
Total Sales \$	38,199	366	6,115	1,235	30,483
Total Expense \$	40,227	398	6,259	1,421	32,149
Net Loss \$	-2,028	-32	-144	-186	-1,666

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,111	277	278	278	278
Businesses in sample	168				
Low sales value (\$000's)	(1)	(1)	227	568	1,027
High sales value (\$000's)	(1)	227	568	1,027	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	74.5	66.4	69.1	78.9	83.2	99.4	74.9	66.4	69.1	80.8	83.2
Occupancy Expenses	6.1	6.3	10.3	4.0	3.9	100.0	6.1	6.3	10.3	4.0	3.9
Mortgage Interest	0.1	-	-	-	-	1.5	3.7	-	-	-	-
Depreciation	1.2	1.4	1.9	0.9	0.6	84.0	1.4	2.2	2.1	1.0	0.7
Repairs & Maintenance	0.4	0.3	0.8	0.3	0.3	83.9	0.5	0.5	0.8	0.4	0.3
Heat, Light & Telephone	1.7	1.7	3.5	0.9	0.9	99.0	1.7	1.7	3.5	0.9	0.9
Business & Property Tax	0.5	1.1	0.4	0.3	0.3	80.9	0.6	1.7	0.5	0.3	0.3
Insurance	0.6	1.2	0.6	0.4	0.2	94.5	0.6	1.4	0.6	0.4	0.2
Rent	1.6	0.7	3.0	1.1	1.6	59.4	2.8	1.8	5.1	1.8	2.2
Personnel Expenses	9.2	5.6	11.8	10.3	8.9	93.4	9.9	7.4	12.1	10.3	8.9
Financial Expenses	1.4	1.6	1.9	1.1	1.0	100.0	1.4	1.6	1.9	1.1	1.0
Bank Interest & Charges	1.0	1.1	1.6	0.7	0.7	95.6	1.1	1.3	1.6	0.7	0.8
Professional Fees	0.3	0.5	0.3	0.3	0.2	96.9	0.4	0.5	0.3	0.3	0.2
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	3.5	4.7	4.4	3.9	1.2	99.4	3.6	4.7	4.4	4.0	1.2
Advertising	0.4	0.3	0.4	0.4	0.4	93.0	0.4	0.4	0.4	0.4	0.4
Supplies	0.6	0.4	1.1	0.5	0.5	99.3	0.6	0.4	1.1	0.5	0.5
Delivery	0.9	1.9	0.6	0.8	0.3	83.9	1.1	2.5	0.7	0.9	0.4
Fuel Expense	1.6	2.1	2.4	2.2	-	17.4	9.4	4.6	12.0	44.7	0.5
Other Expenses	0.9	0.8	0.8	0.8	1.2	83.6	1.1	1.0	1.2	0.9	1.2
Profit (loss)	4.4	14.5	1.7	1.1	0.7	96.2	4.6	14.5	1.9	1.1	0.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as retail diesel fuel filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,111	277	278	278	278
Businesses in sample	168				
Low sales value (\$000's)	(1)	(1)	227	568	1,027
High sales value (\$000's)	(1)	227	568	1,027	(1)
Average (\$000's)					
Assets					
Cash	14	2	13	14	25
Accounts and Notes Receivable	16	-	7	33	22
Inventory	22	4	13	38	32
Other Current Assets	9	-	2	5	30
Total Current Assets	61	7	34	91	109
Fixed Assets	94	20	100	103	149
Less: Accum. Dep. on Fixed Assets	32	4	43	32	47
Other Assets	6	-	1	8	16
Total Assets	129	23	93	169	227
Liabilities and Equity					
Current Loans	6	1	6	5	12
Other Current Liabilities	39	1	33	61	60
Total Current Liabilities	45	2	40	66	72
Mortgages Payable	16	2	31	15	17
Long Term Debt	9	4	6	5	22
Other Liabilities	37	1	14	64	67
Total Liabilities	108	8	91	150	179
Total Equity	21	15	2	19	48

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,111	277	278	278	278
Businesses in sample	168				
Low sales value (\$000's)	(1)	(1)	227	568	1,027
High sales value (\$000's)	(1)	227	568	1,027	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.8	8.5	5.1	1.8	2.5
Leverage Ratios					
Debt/Equity ratio (times)	...	-1.5	...	-2.9	5.2
Interest Coverage ratio (times)	26.5	31.9	54.3	11.1	8.7
Debt ratio (times)	0.8	0.4	0.8	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	568	142	142	142	142
Businesses in sample	45				
Low sales value (\$000's)	(1)	(1)	566	924	1,248
High sales value (\$000's)	(1)	566	924	1,248	(1)
Average (\$000's)					
Source of Funds					
From Operations	21	21	19	12	30
Sale of Fixed Assets	23	92	1	-	3
Increase in Long Term Debt	19	-	7	72	2
Advances From Owners and Affiliates	30	1	9	115	3
From Government	-	-	-	-	-
Increase in Share Capital	1	-	5	-	-
Sale of Investments	1	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	2	8	-	-	-
Total	96	121	41	200	40
Application of Funds					
Purchase of Fixed Assets	46	3	14	167	8
Payment of Dividends	6	23	-	-	2
Repayment of Long Term Debt	7	3	11	11	3
Current Portion of Long Term Debt	-	-	1	-	-
Purchase of Investments	1	-	5	-	-
Repayment of Adv. From Owners and Affil.	6	1	8	1	13
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	2	-	-	-
Other Applications	-	-	-	-	-
Total	67	32	40	179	25
Increase (Decrease) in Net Working Capital	30	89	1	21	15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,131	88,362	8,828	154	135
less than 20	1,078	62,439	6,226	150	134
20 - 99	47	11,897	1,183	4	-
100 - 499	X	X	71	-	-
500 and over	4	X	1,348	-	1
1985					
Total	1,125	92,371	7,458	109	...
less than 20	1,096	69,811	5,626	107	...
20 - 99	23	7,083	575	1	...
100 - 499	3	1,848	150	1	...
500 and over	3	13,629	1,107	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,219	300	309	305	305
Total Sales \$	417,971	5,315	16,975	92,254	303,427
Total Expense \$	402,652	3,075	13,416	88,328	297,833
Net Profit (loss) \$	15,319	2,240	3,559	3,926	5,594
Businesses reporting a profit (No.)	964	262	242	246	214
Total Sales \$	305,318	4,707	12,927	72,855	214,829
Total Expense \$	287,694	2,273	8,837	68,381	208,203
Net Profit \$	17,624	2,434	4,090	4,474	6,626
Businesses reporting loss (No.)	255	38	67	59	91
Total Sales \$	112,653	608	4,048	19,399	88,598
Total Expense \$	114,958	802	4,579	19,947	89,630
Net Loss \$	-2,305	-194	-531	-548	-1,032
1983					
All Businesses (No.)	923	231	231	230	231
Total Sales \$	422,218	6,468	37,721	113,486	264,543
Total Expense \$	412,198	5,422	35,890	110,805	260,081
Net Profit (loss) \$	10,020	1,046	1,831	2,681	4,462
Businesses reporting a profit (No.)	639	153	159	161	166
Total Sales \$	302,662	4,183	26,637	81,018	190,824
Total Expense \$	289,179	2,572	23,939	77,451	185,217
Net Profit \$	13,483	1,611	2,698	3,567	5,607
Businesses reporting a loss (No.)	284	78	72	69	65
Total Sales \$	119,556	2,285	11,084	32,468	73,719
Total Expense \$	123,019	2,850	11,951	33,354	74,864
Net Loss \$	-3,463	-565	-867	-886	-1,145
1984					
All Businesses (No.)	1,109	275	271	285	278
Total Sales \$	629,301	21,680	77,293	178,890	351,438
Total Expense \$	616,318	19,638	75,389	176,290	345,001
Net Profit (loss) \$	12,983	2,042	1,904	2,600	6,437
Businesses reporting a profit (No.)	864	202	207	206	249
Total Sales \$	533,157	17,442	61,986	133,621	320,108
Total Expense \$	518,055	15,112	59,300	130,442	313,201
Net Profit \$	15,102	2,330	2,686	3,179	6,907
Businesses reporting a loss (No.)	245	73	64	79	29
Total Sales \$	96,144	4,238	15,307	45,269	31,330
Total Expense \$	98,263	4,526	16,089	45,848	31,800
Net Loss \$	-2,119	-288	-782	-579	-470
1985					
All Businesses (No.)	1,148	283	279	294	292
Total Sales \$	768,322	27,623	103,179	224,467	413,053
Total Expense \$	754,473	25,427	97,207	221,589	410,250
Net Profit (loss) \$	13,849	2,196	5,972	2,878	2,803
Businesses reporting a profit (No.)	842	195	211	211	225
Total Sales \$	583,274	18,353	78,825	166,238	319,858
Total Expense \$	563,870	15,436	71,162	162,620	314,652
Net Profit \$	19,404	2,917	7,663	3,618	5,206
Businesses reporting a loss (No.)	306	88	68	83	67
Total Sales \$	185,048	9,270	24,354	58,229	93,195
Total Expense \$	190,603	9,991	26,045	58,969	95,598
Net Loss \$	-5,555	-721	-1,691	-740	-2,403

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	424	106	106	106	106						
Businesses in sample	46										
Low sales value (\$000's)	(1)	(1)	113	229	657						
High sales value (\$000's)	(1)			657	(1)						
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	61.4	55.4	58.0	64.5	67.0	100.0	61.4	55.4	58.0	64.5	67.0
Occupancy Expenses	8.2	8.4	8.7	10.5	5.4	99.2	8.2	8.4	8.7	10.9	5.4
Mortgage Interest	0.7	..	...	...	...	6.6	10.2	-	-	...	-
Depreciation	1.7	1.4	2.8	0.9	1.5	83.2	2.1	3.0	2.8	1.3	1.5
Repairs & Maintenance	0.4	0.1	0.7	0.2	0.4	77.1	0.5	0.4	0.7	0.2	0.4
Heat, Light & Telephone	1.9	2.8	2.1	1.7	1.2	99.2	1.9	2.8	2.1	1.8	1.2
Business & Property Tax	0.6	0.4	0.8	0.8	0.5	87.6	0.7	0.9	0.8	0.8	0.5
Insurance	0.8	0.5	1.4	0.6	0.3	88.6	0.9	1.2	1.4	0.7	0.3
Rent	2.1	3.3	1.0	3.3	1.5	64.3	3.3	5.6	1.5	6.0	2.0
Personnel Expenses	15.6	1.9	23.4	14.7	16.9	84.4	18.5	8.9	23.4	15.2	16.9
Financial Expenses	2.2	1.3	3.2	2.2	1.6	98.7	2.2	1.4	3.2	2.2	1.6
Bank Interest & Charges	1.7	1.1	2.7	1.2	1.2	90.5	1.8	1.9	2.7	1.2	1.3
Professional Fees	0.5	0.2	0.5	0.9	0.4	89.4	0.6	0.4	0.5	1.0	0.4
Franchise Fees	-	...	...	...	...	0.6	0.4	-	-	...	-
Sales and Admin. Expenses	6.7	18.1	5.3	3.8	2.8	100.0	6.7	18.1	5.3	3.8	2.8
Advertising	1.8	4.0	1.6	1.3	0.9	98.0	1.8	4.2	1.6	1.3	0.9
Supplies	1.8	3.4	2.1	1.1	0.9	98.0	1.8	3.6	2.1	1.2	0.9
Delivery	1.5	3.4	1.3	1.1	0.8	83.4	1.8	3.4	1.9	1.2	1.0
Fuel Expense	1.6	7.3	0.3	0.2	0.2	38.4	4.1	9.3	0.9	1.4	0.6
Other Expenses	2.0	4.7	0.6	2.2	1.5	100.0	2.0	4.7	0.6	2.2	1.5
Profit (loss)	3.9	10.1	0.8	2.3	4.7	100.0	3.9	10.1	0.8	2.3	4.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes

TABLE 2. Balance Sheet Profile for 1985
Alberta, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	424	106	106	106	106
Businesses in sample	46				657
Low sales value (\$000's)	(1)	(1)	113	229	(1)
High sales value (\$000's)	(1)	113	229	657	
Average (\$000's)					
Assets					
Cash	24	1	11	13	67
Accounts and Notes Receivable	42	-	13	34	113
Inventory	93	1	53	92	205
Other Current Assets	7	-	-	11	17
Total Current Assets	166	2	76	150	401
Fixed Assets	129	-	78	135	274
Less: Accum. Dep. on Fixed Assets	58	-	26	94	105
Other Assets	21	-	3	52	30
Total Assets	259	2	132	244	601
Liabilities and Equity					
Current Loans	18	-	7	27	35
Other Current Liabilities	61	2	13	67	154
Total Current Liabilities	79	2	20	94	189
Mortgages Payable	15	-	6	-	50
Long Term Debt	15	-	-	61	3
Other Liabilities	71	-	70	30	159
Total Liabilities	181	2	96	185	401
Total Equity	78	-	36	59	199

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	424	106	106	106	106
Businesses in sample	46				657
Low sales value (\$000's)	(1)	(1)	113	229	(1)
High sales value (\$000's)	(1)	113	229	657	
Average					
Liquidity Ratio					
Current ratio (times)	4.6	1.0	8.7	2.0	2.6
Leverage Ratios					
Debt/Equity ratio (times)	-2.0	-1.2	4.1	-13.7	0.7
Interest Coverage ratio (times)	41.0	...	99.8	12.6	37.7
Debt ratio (times)	0.7	0.7	0.7	0.8	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	328	81	81	82	82
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	154	279	846
High sales value (\$000's)	(1)	154	279	846	(1)
Average (\$000's)					
Source of Funds					
From Operations	33	1	4	52	68
Sale of Fixed Assets	4	2	1	5	9
Increase in Long Term Debt	21	74	-	15	6
Advances From Owners and Affiliates	5	12	-	-	9
From Government	-	-	-	-	-
Increase in Share Capital	3	13	-	-	-
Sale of Investments	1	-	-	-	-
Tax Adjustments	-	-	-	-	2
Other Sources	-	2	-	-	-
Total	68	105	5	72	94
Application of Funds					
Purchase of Fixed Assets	37	103	-	35	19
Payment of Dividends	-	-	-	-	2
Repayment of Long Term Debt	8	1	-	5	26
Current Portion of Long Term Debt	2	2	-	6	-
Purchase of Investments	-	-	-	-	1
Repayment of Adv. From Owners and Affil.	10	-	11	12	14
Decrease in Equity	-	1	-	-	-
Tax Adjustments	1	-	-	-	3
Other Applications	-	1	-	-	-
Total	59	108	12	58	65
Increase (Decrease) in Net Working Capital	9	-3	-7	14	29

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Tire, Battery, Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	303	31,709	2,363	47	34
less than 20	281	20,962	1,547	47	34
20 - 99	20	X	536	-	-
100 - 499	X	X	280	-	-
500 and over	-	-	-	-	-
1985					
Total	314	35,582	2,175	27	...
less than 20	301	24,211	1,472	27	..
20 - 99	12	X	437	-	..
100 - 499	X	X	266	-	..
500 and over	-	-	-	-	..

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	267	66	67	67	67
Total Sales \$	98,081	4,257	12,867	23,938	57,019
Total Expense \$	95,551	4,217	12,300	23,777	55,257
Net Profit (loss) \$	2,530	40	567	161	1,762
Businesses reporting a profit (No.)	180	43	49	43	45
Total Sales \$	66,342	2,905	9,515	14,839	39,083
Total Expense \$	62,248	2,514	8,712	14,152	36,870
Net Profit \$	4,094	391	803	687	2,213
Businesses reporting loss (No.)	87	23	18	24	22
Total Sales \$	31,739	1,352	3,352	9,099	17,936
Total Expense \$	33,303	1,703	3,588	9,625	18,387
Net Loss \$	-1,564	-351	-236	-526	-451
1983					
All Businesses (No.)	305	76	76	76	77
Total Sales \$	110,859	3,640	12,105	25,062	70,052
Total Expense \$	107,417	3,298	11,289	24,322	68,508
Net Profit (loss) \$	3,442	342	816	740	1,544
Businesses reporting a profit (No.)	221	51	61	56	53
Total Sales \$	78,308	2,045	9,793	18,257	48,213
Total Expense \$	73,193	1,518	8,830	17,228	45,617
Net Profit \$	5,115	527	963	1,029	2,596
Businesses reporting a loss (No.)	84	25	15	20	24
Total Sales \$	32,551	1,595	2,312	6,805	21,839
Total Expense \$	34,224	1,780	2,459	7,094	22,891
Net Loss \$	-1,673	-185	-147	-289	-1,052
1984					
All Businesses (No.)	477	83	155	118	121
Total Sales \$	163,040	1,403	13,730	39,964	107,943
Total Expense \$	160,416	1,940	14,385	40,212	103,879
Net Profit (loss) \$	2,624	-537	-655	-248	4,064
Businesses reporting a profit (No.)	219	-	59	81	79
Total Sales \$	109,564	-	6,359	27,027	76,178
Total Expense \$	103,401	-	6,050	26,061	71,290
Net Profit \$	6,163	-	309	966	4,888
Businesses reporting a loss (No.)	258	83	96	37	42
Total Sales \$	53,476	1,403	7,371	12,937	31,765
Total Expense \$	57,015	1,940	8,335	14,151	32,589
Net Loss \$	-3,539	-537	-964	-1,214	-824
1985					
All Businesses (No.)	423	79	132	95	117
Total Sales \$	199,765	3,119	21,802	38,485	136,359
Total Expense \$	191,856	2,697	21,737	37,455	129,967
Net Profit (loss) \$	7,909	422	65	1,030	6,392
Businesses reporting a profit (No.)	287	60	46	71	110
Total Sales \$	166,629	2,713	7,546	31,827	124,543
Total Expense \$	157,547	2,181	7,047	30,318	118,001
Net Profit \$	9,082	532	499	1,509	6,542
Businesses reporting a loss (No.)	136	19	86	24	7
Total Sales \$	33,136	406	14,256	6,658	11,816
Total Expense \$	34,309	516	14,690	7,137	11,966
Net Loss \$	-1,173	-110	-434	-479	-150

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, General Stores (SIC 5412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	148	37	37	37	37
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	75	112	252
High sales value (\$000's)	(1)	75	112	252	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	79.5	64.0	82.5	85.6	84.6	98.2	80.9	69.1	82.5	85.6	84.6
Occupancy Expenses	7.7	15.6	8.5	4.4	3.6	100.0	7.7	15.6	8.5	4.4	3.6
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.2	0.6	1.6	1.6	1.0	93.9	1.3	0.6	2.3	1.6	1.0
Repairs & Maintenance	0.7	0.7	1.7	0.5	0.2	92.1	0.8	0.7	2.4	0.5	0.2
Heat, Light & Telephone	2.4	5.2	2.2	1.6	0.9	100.0	2.4	5.2	2.2	1.6	0.9
Business & Property Tax	0.3	0.3	0.5	0.3	0.3	95.8	0.4	0.3	0.5	0.3	0.4
Insurance	0.7	1.2	0.7	0.4	0.4	100.0	0.7	1.2	0.7	0.4	0.4
Rent	2.4	...	...	...	...	25.7	9.5	...	...	...	...
Personnel Expenses	1.9	1.4	0.5	1.2	4.6	74.2	2.6	2.6	0.9	1.4	4.6
Financial Expenses	1.3	0.6	0.9	2.3	1.1	94.7	1.4	0.6	0.9	2.3	1.4
Bank Interest & Charges	1.0	0.2	0.7	2.1	0.9	90.2	1.2	0.2	0.7	2.1	1.5
Professional Fees	0.3	0.4	0.3	0.2	0.2	81.6	0.3	0.9	0.3	0.2	0.3
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.8	6.0	3.2	1.3	1.1	100.0	2.8	6.0	3.2	1.3	1.1
Advertising	0.6	1.3	0.9	0.4	0.1	92.9	0.7	1.4	0.9	0.4	0.1
Supplies	0.5	1.4	0.3	0.1	0.2	100.0	0.5	1.4	0.3	0.1	0.2
Delivery	0.7	1.3	0.7	0.2	0.5	86.1	0.8	1.3	0.7	0.3	0.7
Fuel Expense	1.0	2.0	1.3	0.6	0.2	74.3	1.4	2.0	1.5	0.8	0.6
Other Expenses	0.7	0.2	1.0	1.2	0.5	79.5	0.9	0.4	1.4	1.3	0.5
Profit (loss)	6.0	12.2	3.4	4.0	4.5	100.0	6.0	12.2	3.4	4.0	4.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 5412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Alberta, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	148	37	37	37	37
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	75	112	252
High sales value (\$000's)	(1)	75	112	252	(1)
Average (\$000's)					
Assets					
Cash	11	1	-	4	38
Accounts and Notes Receivable	5	1	-	5	12
Inventory	23	5	1	22	59
Other Current Assets	-	-	-	-	-
Total Current Assets	39	7	1	31	110
Fixed Assets	29	5	2	35	68
Less: Accum. Dep. on Fixed Assets	8	4	-	5	21
Other Assets	1	-	-	1	1
Total Assets	61	8	4	61	158
Liabilities and Equity					
Current Loans	2	-	-	5	4
Other Current Liabilities	10	-	1	3	36
Total Current Liabilities	12	-	1	7	40
Mortgages Payable	10	-	-	33	-
Long Term Debt	1	-	-	2	-
Other Liabilities	13	-	1	4	47
Total Liabilities	36	-	2	46	86
Total Equity	25	7	2	15	71

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	148	37	37	37	37
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	75	112	252
High sales value (\$000's)	(1)	75	112	252	(1)
Average					
Liquidity Ratio					
Current ratio (times)	7.6	17.6	1.3	4.8	6.2
Leverage Ratios					
Debt/Equity ratio (times)	15.5	0.1	0.8	32.3	7.9
Interest Coverage ratio (times)	51.0	47.4	139.3	14.0	11.2
Debt ratio (times)	0.5	0.1	0.4	0.5	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	24	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	39	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	16	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	61	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	7	--	--	--	--
Repayment of Long Term Debt	9	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	10	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	32	--	--	--	--
Increase (Decrease) in Net Working Capital	29	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	354	364,283	34,145	37	15
less than 20	299	12,409	1,162	33	15
20 - 99	27	8,108	767	2	-
100 - 499	14	23,236	2,165	2	-
500 and over	14	320,530	30,051	-	-
1985					
Total	320	362,740	30,426	30	...
less than 20	270	11,640	979	29	-
20 - 99	25	8,659	736	-	-
100 - 499	12	17,675	1,414	1	-
500 and over	13	324,766	27,297	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	187	46	43	46	52
Total Sales \$	58,510	3,409	6,562	11,901	36,638
Total Expense \$	56,399	3,312	6,188	11,414	35,485
Net Profit (loss) \$	2,111	97	374	487	1,153
Businesses reporting a profit (No.)	142	24	29	43	46
Total Sales \$	49,612	2,011	4,164	11,097	32,340
Total Expense \$	46,920	1,744	3,639	10,555	30,982
Net Profit \$	2,692	267	525	542	1,358
Businesses reporting loss (No.)	45	22	14	3	6
Total Sales \$	8,898	1,398	2,398	804	4,298
Total Expense \$	9,479	1,568	2,549	859	4,503
Net Loss \$	-581	-170	-151	-55	-205
1983					
All Businesses (No.)	168	38	46	42	42
Total Sales \$	56,799	2,038	6,722	12,769	35,270
Total Expense \$	55,162	1,962	6,704	11,883	34,613
Net Profit (loss) \$	1,637	76	18	886	657
Businesses reporting a profit (No.)	113	15	24	40	34
Total Sales \$	46,023	900	4,015	12,308	28,800
Total Expense \$	43,112	754	3,540	11,411	27,407
Net Profit \$	2,911	146	475	897	1,393
Businesses reporting a loss (No.)	55	23	22	2	8
Total Sales \$	10,776	1,138	2,707	461	6,470
Total Expense \$	12,050	1,208	3,164	472	7,206
Net Loss \$	-1,274	-70	-457	-11	-736
1984					
All Businesses (No.)	246	54	23	105	64
Total Sales \$	31,448	897	759	9,634	20,158
Total Expense \$	30,569	887	887	9,505	19,290
Net Profit (loss) \$	879	10	-128	129	868
Businesses reporting a profit (No.)	141	44	-	43	54
Total Sales \$	22,897	690	-	4,830	17,377
Total Expense \$	21,530	646	-	4,412	16,472
Net Profit \$	1,367	44	-	418	905
Businesses reporting a loss (No.)	105	10	23	62	10
Total Sales \$	8,551	207	759	4,804	2,781
Total Expense \$	9,039	241	887	5,093	2,818
Net Loss \$	-488	-34	-128	-289	-37
1985					
All Businesses (No.)	159	35	44	40	40
Total Sales \$	42,584	1,844	4,957	9,865	25,918
Total Expense \$	40,879	1,731	4,947	9,473	24,728
Net Profit (loss) \$	1,705	113	10	392	1,190
Businesses reporting a profit (No.)	123	29	15	39	40
Total Sales \$	38,682	1,407	1,796	9,561	25,918
Total Expense \$	36,878	1,288	1,704	9,158	24,728
Net Profit \$	1,804	119	92	403	1,190
Businesses reporting a loss (No.)	36	6	29	1	-
Total Sales \$	3,902	437	3,161	304	-
Total Expense \$	4,001	443	3,243	315	-
Net Loss \$	-99	-6	-82	-11	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	93	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	77.0	--	--	--	--	100.0	77.0	--	--	--	--
Occupancy Expenses	5.8	--	--	--	--	100.0	5.8	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.5	--	--	--	--	40.7	1.2	--	--	--	--
Repairs & Maintenance	0.2	--	--	--	--	40.7	0.4	--	--	--	--
Heat, Light & Telephone	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Business & Property Tax	0.4	--	--	--	--	46.0	0.9	--	--	--	--
Insurance	0.8	--	--	--	--	71.4	1.1	--	--	--	--
Rent	2.6	--	--	--	--	71.4	3.7	--	--	--	--
Personnel Expenses	4.8	--	--	--	--	70.0	6.8	--	--	--	--
Financial Expenses	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Bank Interest & Charges	1.8	--	--	--	--	71.4	2.5	--	--	--	--
Professional Fees	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Advertising	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Supplies	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Delivery	0.5	--	--	--	--	92.1	0.5	--	--	--	--
Fuel Expense	0.3	--	--	--	--	26.0	1.0	--	--	--	--
Other Expenses	0.7	--	--	--	--	34.6	2.0	--	--	--	--
Profit (loss)	6.5	--	--	--	--	100.0	6.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue

TABLE 2. Balance Sheet Profile for 1985
Alberta, General Merchandise Stores (SIC 5413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	93	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	18	--	--	--	--
Inventory	26	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	48	--	--	--	--
Fixed Assets	8	--	--	--	--
Less Accum. Dep on Fixed Assets	2	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	54	--	--	--	--
Liabilities and Equity					
Current Loans	5	--	--	--	--
Other Current Liabilities	12	--	--	--	--
Total Current Liabilities	17	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	12	--	--	--	--
Other Liabilities	13	--	--	--	--
Total Liabilities	44	--	--	--	--
Total Equity	10	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, General Merchandise Stores (SIC 5413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	93	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	4.9	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	9.0	--	--	--	--
Interest Coverage ratio (times)	4.8	--	--	--	--
Debt ratio (times)	4.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	354	364,283	34,145	37	15
less than 20	299	12,409	1,162	33	15
20 - 99	27	8,108	767	2	-
100 - 499	14	23,236	2,165	2	-
500 and over	14	320,530	30,051	-	-
1985					
Total	320	362,740	30,426	30	...
less than 20	270	11,640	979	29	-
20 - 99	25	8,659	736	-	-
100 - 499	12	17,675	1,414	1	-
500 and over	13	324,766	27,297	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	115	27	28	31	29
Total Sales \$	46,255	2,145	5,441	12,549	26,120
Total Expense \$	44,576	1,984	5,255	12,173	25,164
Net Profit (loss) \$	1,679	161	186	376	956
Businesses reporting a profit (No.)	86	21	20	22	23
Total Sales \$	34,423	1,590	3,802	10,019	19,012
Total Expense \$	32,400	1,369	3,520	9,552	17,959
Net Profit \$	2,023	221	282	467	1,053
Businesses reporting loss (No.)	29	6	8	9	6
Total Sales \$	11,832	555	1,639	2,530	7,108
Total Expense \$	12,176	615	1,735	2,621	7,205
Net Loss \$	-344	-60	-96	-91	-97
1983					
All Businesses (No.)	115	28	27	31	29
Total Sales \$	40,411	691	3,575	9,849	26,296
Total Expense \$	38,916	723	3,387	9,394	25,412
Net Profit (loss) \$	1,495	-32	188	455	884
Businesses reporting a profit (No.)	81	11	21	25	24
Total Sales \$	33,719	338	2,858	7,785	22,738
Total Expense \$	31,976	276	2,627	7,284	21,789
Net Profit \$	1,743	62	231	501	949
Businesses reporting a loss (No.)	34	17	6	6	5
Total Sales \$	6,692	353	717	2,064	3,558
Total Expense \$	6,940	447	760	2,110	3,623
Net Loss \$	-248	-94	-43	-46	-35
1984					
All Businesses (No.)	94	-	-	-	-
Total Sales \$	16,534	-	-	-	-
Total Expense \$	16,369	-	-	-	-
Net Profit (loss) \$	165	-	-	-	-
Businesses reporting a profit (No.)	68	-	-	-	-
Total Sales \$	6,127	-	-	-	-
Total Expense \$	5,719	-	-	-	-
Net Profit \$	408	-	-	-	-
Businesses reporting a loss (No.)	26	-	-	-	-
Total Sales \$	10,407	-	-	-	-
Total Expense \$	10,650	-	-	-	-
Net Loss \$	-243	-	-	-	-
1985					
All Businesses (No.)	93	19	21	28	25
Total Sales \$	18,472	512	1,513	6,285	10,162
Total Expense \$	17,502	282	1,512	5,437	10,271
Net Profit (loss) \$	970	230	1	848	-109
Businesses reporting a profit (No.)	62	19	7	28	8
Total Sales \$	12,122	512	635	6,285	4,690
Total Expense \$	10,796	282	492	5,437	4,585
Net Profit \$	1,326	230	143	848	105
Businesses reporting a loss (No.)	31	-	14	-	17
Total Sales \$	6,350	-	878	-	5,472
Total Expense \$	6,706	-	1,020	-	5,686
Net Loss \$	-356	-	-142	-	-214

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	377	94	94	94	95						
Businesses in sample	39										
Low sales value (\$000's)	(1)	(1)	107	176	330						
High sales value (\$000's)	(1)	107	176	330	(1)						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	61.8	37.6	63.2	63.1	70.2	96.3	64.1	52.4	63.2	63.1	70.2
Occupancy Expenses	11.4	16.4	9.2	14.6	7.3	96.9	11.8	21.5	9.2	14.6	7.3
Mortgage Interest	0.1	...	...	...	...	4.9	2.7	-	-	...	...
Depreciation	3.0	5.9	2.1	4.1	1.1	93.6	3.2	11.0	2.1	4.1	1.1
Repairs & Maintenance	0.4	0.6	0.2	0.6	0.4	66.5	0.6	1.3	0.3	0.9	0.4
Heat, Light & Telephone	2.4	3.6	1.4	3.7	1.3	96.9	2.5	4.7	1.4	3.7	1.3
Business & Property Tax	0.5	0.5	0.8	0.3	0.6	90.4	0.6	1.0	0.9	0.3	0.6
Insurance	0.4	0.7	0.3	0.5	0.4	69.2	0.6	1.4	0.6	0.8	0.4
Rent	4.5	5.2	4.3	5.0	3.6	89.2	5.0	7.7	4.5	5.1	4.3
Personnel Expenses	14.3	15.3	18.8	12.0	12.2	96.5	14.8	20.9	18.8	12.0	12.2
Financial Expenses	3.7	5.5	2.1	5.7	2.0	96.9	3.8	7.2	2.1	5.7	2.0
Bank Interest & Charges	2.5	3.6	0.8	3.9	1.7	87.8	2.8	4.7	0.9	4.5	2.0
Professional Fees	1.2	1.9	1.3	1.8	0.3	96.9	1.3	2.5	1.3	1.8	0.3
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	9.5	35.2	6.9	6.4	3.5	100.0	9.5	35.2	6.9	6.4	3.5
Advertising	3.3	4.9	4.0	3.2	2.0	96.9	3.4	6.4	4.0	3.2	2.0
Supplies	3.2	16.1	1.8	1.2	0.8	96.9	3.3	21.0	1.8	1.2	0.8
Delivery	2.6	11.0	1.0	2.1	0.6	73.5	3.5	11.0	1.8	2.8	0.8
Fuel Expense	0.5	...	...	...	...	13.0	3.5	...	...	...	...
Other Expenses	1.6	1.1	0.6	2.7	1.3	78.9	2.0	2.3	1.2	2.7	1.4
Profit (loss)	-2.2	-11.1	-0.9	-4.5	3.4	100.0	-2.2	-11.1	-0.9	-4.5	3.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	377	94	94	94	95
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	107	176	330
High sales value (\$000's)	(1)	107	176	330	(1)
Average (\$000's)					
Assets					
Cash	8	-	8	1	22
Accounts and Notes Receivable	8	-	2	3	21
Inventory	93	3	48	76	198
Other Current Assets	3	-	-	3	6
Total Current Assets	111	3	58	82	248
Fixed Assets	45	24	12	58	72
Less: Accum. Dep. on Fixed Assets	14	10	3	15	26
Other Assets	13	-	-	2	43
Total Assets	155	17	67	127	336
Liabilities and Equity					
Current Loans	18	-	5	28	25
Other Current Liabilities	49	10	41	26	101
Total Current Liabilities	66	10	46	54	126
Mortgages Payable	3	-	-	8	3
Long Term Debt	10	-	-	14	19
Other Liabilities	44	5	19	57	70
Total Liabilities	123	15	66	133	218
Total Equity	31	2	1	-6	118

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	377	94	94	94	95
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	107	176	330
High sales value (\$000's)	(1)	107	176	330	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.4	1.0	12.2	2.1	3.6
Leverage Ratios					
Debt/Equity ratio (times)	-15.9	-6.7	-22.4	-26.8	1.5
Interest Coverage ratio (times)	0.4	...	...	1.1	2.7
Debt ratio (times)	0.9	1.3	1.0	1.0	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	314	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	9	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	2	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	15	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	6	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	7	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	19	--	--	--	--
Increase (Decrease) in Net Working Capital	-3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	162	11,844	1,047	20	27
less than 20	153	8,043	708	18	27
20 - 99	8	X	214	2	-
100 - 499	X	X	125	-	-
500 and over	-	-	-	-	-
1985					
Total	208	16,405	1,262	38	...
less than 20	201	10,617	817	36	-
20 - 99	6	X	253	2	-
100 - 499	X	X	192	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	236	59	59	59	59
Total Sales \$	67,385	2,122	6,574	15,162	43,527
Total Expense \$	63,623	2,231	6,293	14,526	40,573
Net Profit (loss) \$	3,762	-109	281	636	2,954
Businesses reporting a profit (No.)	160	26	42	41	51
Total Sales \$	54,745	972	4,946	10,310	38,517
Total Expense \$	49,799	794	4,389	9,394	35,222
Net Profit \$	4,946	178	557	916	3,295
Businesses reporting loss (No.)	76	33	17	18	8
Total Sales \$	12,640	1,150	1,628	4,852	5,010
Total Expense \$	13,824	1,437	1,904	5,132	5,351
Net Loss \$	-1,184	-287	-276	-280	-341
1983					
All Businesses (No.)	250	56	69	62	63
Total Sales \$	64,455	2,146	7,352	14,762	40,195
Total Expense \$	62,392	2,062	6,890	14,492	38,948
Net Profit (loss) \$	2,063	84	462	270	1,247
Businesses reporting a profit (No.)	190	42	49	46	53
Total Sales \$	51,562	1,570	5,263	10,884	33,845
Total Expense \$	48,110	1,303	4,653	10,046	32,108
Net Profit \$	3,452	267	610	838	1,737
Businesses reporting a loss (No.)	60	14	20	16	10
Total Sales \$	12,893	576	2,089	3,878	6,350
Total Expense \$	14,282	759	2,237	4,446	6,840
Net Loss \$	-1,389	-183	-148	-568	-490
1984					
All Businesses (No.)	301	53	97	75	76
Total Sales \$	118,979	1,357	11,487	27,978	78,157
Total Expense \$	124,002	1,185	18,318	28,198	76,301
Net Profit (loss) \$	-5,023	172	-6,831	-220	1,856
Businesses reporting a profit (No.)	198	32	51	55	60
Total Sales \$	88,631	941	8,209	18,838	60,643
Total Expense \$	82,718	718	7,596	17,582	56,822
Net Profit \$	5,913	223	613	1,256	3,821
Businesses reporting a loss (No.)	103	21	46	20	16
Total Sales \$	30,348	416	3,278	9,140	17,514
Total Expense \$	41,284	467	10,722	10,616	19,479
Net Loss \$	-10,936	-51	-7,444	-1,476	-1,965
1985					
All Businesses (No.)	382	52	101	124	105
Total Sales \$	123,303	2,917	12,985	27,496	79,905
Total Expense \$	121,328	2,863	13,065	28,624	76,776
Net Profit (loss) \$	1,975	54	-80	-1,128	3,129
Businesses reporting a profit (No.)	141	34	10	19	78
Total Sales \$	73,827	1,839	1,607	5,974	64,407
Total Expense \$	69,571	1,607	1,367	5,640	60,957
Net Profit \$	4,256	232	240	334	3,450
Businesses reporting a loss (No.)	241	18	91	105	27
Total Sales \$	49,476	1,078	11,378	21,522	15,498
Total Expense \$	51,757	1,256	11,698	22,984	15,819
Net Loss \$	-2,281	-178	-320	-1,462	-321

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	484	121	121	121	121
Businesses in sample	29				
Low sales value (\$000's)	(1)	(1)	15	80	216
High sales value (\$000's)	(1)	15	80	216	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	57.0	40.8	60.9	59.5	65.4	100.0	57.0	40.8	60.9	59.5	65.4
Occupancy Expenses	20.2	34.8	23.4	10.1	12.9	100.0	20.2	34.8	23.4	10.1	12.9
Mortgage Interest	-	-	-	-	-	1.3	0.6	-	-	-	-
Depreciation	3.8	11.8	1.7	0.7	1.4	83.5	4.6	14.3	2.4	0.8	1.4
Repairs & Maintenance	0.2	-	0.3	0.2	0.2	46.1	0.4	-	0.8	0.2	0.4
Heat, Light & Telephone	3.2	8.2	1.5	1.5	1.7	100.0	3.2	8.2	1.5	1.5	1.7
Business & Property Tax	1.6	4.8	0.9	0.2	0.6	91.3	1.7	4.8	1.1	0.2	0.6
Insurance	0.6	1.0	0.4	0.5	0.6	81.9	0.8	1.2	0.9	0.5	0.6
Rent	10.9	9.1	18.6	7.0	8.5	75.2	14.4	52.2	23.0	7.0	8.5
Personnel Expenses	11.6	4.5	15.6	15.5	10.7	85.0	13.6	7.7	18.7	16.1	10.7
Financial Expenses	3.1	2.5	3.8	4.2	2.1	100.0	3.1	2.5	3.8	4.2	2.1
Bank Interest & Charges	2.0	0.4	2.7	3.2	1.8	88.5	2.3	0.6	2.9	3.2	1.8
Professional Fees	1.1	2.2	1.1	0.9	0.3	90.2	1.2	2.2	1.1	0.9	0.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	6.7	13.4	4.8	4.7	4.2	100.0	6.7	13.4	4.8	4.7	4.2
Advertising	2.7	6.5	0.8	1.5	2.2	85.5	3.2	11.1	0.8	1.7	2.4
Supplies	1.6	1.6	2.1	1.3	1.4	96.2	1.7	1.6	2.1	1.4	1.5
Delivery	2.2	5.3	1.4	1.8	0.6	86.3	2.6	5.3	2.5	1.8	0.7
Fuel Expense	0.2	-	-	-	-	6.8	2.5	-	-	-	-
Other Expenses	3.0	3.9	3.4	2.1	2.4	92.7	3.2	3.9	4.3	2.3	2.4
Profit (loss)	-1.5	-	-12.0	4.0	2.2	100.0	-1.5	-	-12.0	4.0	2.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs

TABLE 2. Balance Sheet Profile for 1985
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	484	121	121	121	121
Businesses in sample	29				
Low sales value (\$000's)	(1)	(1)	15	80	216
High sales value (\$000's)	(1)	15	80	216	(1)
Average (\$000's)					
Assets					
Cash	1	-	1	1	3
Accounts and Notes Receivable	10	-	-	1	36
Inventory	60	-	9	127	103
Other Current Assets	2	-	-	-	6
Total Current Assets	73	-	10	129	148
Fixed Assets	24	10	7	11	63
Less: Accum. Dep. on Fixed Assets	12	4	1	6	34
Other Assets	9	-	-	-	32
Total Assets	94	6	17	133	209
Liabilities and Equity					
Current Loans	9	-	-	25	12
Other Current Liabilities	26	-	1	15	81
Total Current Liabilities	35	-	2	39	94
Mortgages Payable	-	-	-	-	-
Long Term Debt	6	-	1	14	8
Other Liabilities	34	-	13	70	55
Total Liabilities	75	-	15	123	156
Total Equity	19	6	2	10	53

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	484	121	121	121	121
Businesses in sample	29				
Low sales value (\$000's)	(1)	(1)	15	80	216
High sales value (\$000's)	(1)	15	80	216	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.2	-	9.2	3.3	2.3
Leverage Ratios					
Debt/Equity ratio (times)	11.4	-	0.5	22.7	15.5
Interest Coverage ratio (times)	18.7	76.2	12.9	8.1	2.9
Debt ratio (times)	0.6	-	0.3	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	125	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	23	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	15	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	1	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	45	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	12	--	--	--	--
Payment of Dividends	13	--	--	--	--
Repayment of Long Term Debt	18	--	--	--	--
Current Portion of Long Term Debt	19	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	10	--	--	--	--
Decrease in Equity	2	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	74	--	--	--	--
Increase (Decrease) in Net Working Capital	-29	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,036	63,034	5,646	141	61
less than 20	948	35,186	3,116	134	59
20 - 99	76	20,946	1,871	6	1
100 - 499	11	X	614	1	1
500 and over	X	X	45	-	-
1985					
Total	746	57,358	4,325	66	...
less than 20	681	29,192	2,239	64	
20 - 99	53	21,011	1,560	1	
100 - 499	10	X	307	-	
500 and over	X	X	219	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	370	91	90	96	93
Total Sales \$	58,363	1,464	4,185	11,192	41,522
Total Expense \$	57,090	1,738	3,863	11,085	40,404
Net Profit (loss) \$	1,273	-274	322	107	1,118
Businesses reporting a profit (No.)	218	37	56	63	62
Total Sales \$	40,143	598	2,673	7,422	29,450
Total Expense \$	36,846	374	2,130	6,737	27,605
Net Profit \$	3,297	224	543	685	1,845
Businesses reporting loss (No.)	152	54	34	33	31
Total Sales \$	18,220	866	1,512	3,770	12,072
Total Expense \$	20,244	1,364	1,733	4,348	12,799
Net Loss \$	-2,024	-498	-221	-578	-727
1983					
All Businesses (No.)	383	92	99	96	96
Total Sales \$	58,957	2,297	5,304	10,482	40,874
Total Expense \$	58,317	2,939	5,224	10,353	39,801
Net Profit (loss) \$	640	-642	80	129	1,073
Businesses reporting a profit (No.)	213	20	61	59	73
Total Sales \$	42,805	586	3,531	6,419	32,269
Total Expense \$	40,171	517	3,187	5,851	30,616
Net Profit \$	2,634	69	344	568	1,653
Businesses reporting a loss (No.)	170	72	38	37	23
Total Sales \$	16,152	1,711	1,773	4,063	8,605
Total Expense \$	18,146	2,422	2,037	4,502	9,185
Net Loss \$	-1,994	-711	-264	-439	-580
1984					
All Businesses (No.)	547	126	142	137	142
Total Sales \$	81,411	1,537	5,912	14,731	59,231
Total Expense \$	79,114	1,283	6,288	14,248	57,295
Net Profit (loss) \$	2,297	254	-376	483	1,936
Businesses reporting a profit (No.)	359	107	44	78	130
Total Sales \$	63,402	1,286	1,708	9,063	51,345
Total Expense \$	58,199	929	1,501	8,185	47,584
Net Profit \$	5,203	357	207	878	3,761
Businesses reporting a loss (No.)	188	19	98	59	12
Total Sales \$	18,009	251	4,204	5,668	7,886
Total Expense \$	20,915	354	4,787	6,063	9,711
Net Loss \$	-2,906	-103	-583	-395	-1,825
1985					
All Businesses (No.)	483	115	121	111	135
Total Sales \$	84,582	1,663	6,091	16,727	60,101
Total Expense \$	79,878	1,482	5,446	15,611	57,339
Net Profit (loss) \$	4,704	181	645	1,116	2,762
Businesses reporting a profit (No.)	424	101	101	100	122
Total Sales \$	75,666	1,430	5,174	15,204	53,858
Total Expense \$	70,232	1,140	4,279	13,973	50,840
Net Profit \$	5,434	290	895	1,231	3,018
Businesses reporting a loss (No.)	59	15	20	11	13
Total Sales \$	8,916	233	917	1,523	6,243
Total Expense \$	9,646	342	1,167	1,638	6,499
Net Loss \$	-730	-109	-250	-115	-256

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	407	101	102	102	102
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	11	75	183
High sales value (\$000's)	(1)	11	75	183	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	52.6	51.6	...	59.8	61.4	100.0	52.6	51.6	...	59.8	61.4
Occupancy Expenses	19.6	23.5	28.6	10.3	15.1	100.0	19.6	23.5	28.6	10.3	15.1
Mortgage Interest	-	...	...	...	...	1.5	0.6	-	-	-	...
Depreciation	4.8	1.8	11.7	0.7	1.7	88.9	5.4	1.8	15.0	0.8	1.7
Repairs & Maintenance	0.2	-	0.2	0.2	0.3	48.6	0.4	-	1.1	0.2	0.4
Heat, Light & Telephone	3.5	12.6	3.4	1.4	1.2	100.0	3.5	12.6	3.4	1.4	1.2
Business & Property Tax	1.6	7.3	1.2	0.3	0.3	84.8	1.8	7.3	1.4	0.3	0.5
Insurance	0.6	1.9	0.2	0.6	0.6	86.3	0.7	1.9	0.4	0.6	0.6
Rent	8.9	-	11.9	7.1	11.1	68.6	12.9	-	25.5	7.1	11.1
Personnel Expenses	12.6	10.5	11.5	14.3	13.5	81.7	15.4	10.5	19.7	17.1	13.5
Financial Expenses	2.8	2.5	2.5	4.0	2.3	100.0	2.8	2.5	2.5	4.0	2.3
Bank Interest & Charges	1.9	-	1.7	3.1	1.8	85.1	2.2	-	1.8	3.1	1.8
Professional Fees	1.0	2.5	0.8	0.9	0.5	100.0	1.0	2.5	0.8	0.9	0.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	5.7	1.8	10.4	4.7	2.7	100.0	5.7	1.8	10.4	4.7	2.7
Advertising	1.4	-	2.5	1.5	0.7	81.5	1.7	-	2.5	1.6	0.8
Supplies	1.5	0.9	2.3	1.3	1.2	95.7	1.6	0.9	2.3	1.3	1.3
Delivery	2.7	0.9	5.6	1.6	0.8	86.4	3.1	0.9	8.3	1.6	0.9
Fuel Expense	0.1	...	...	...	...	5.8	1.3	-	-	...	-
Other Expenses	2.8	-	...	1.9	1.3	92.7	3.1	-	...	2.1	1.3
Profit (loss)	3.8	10.1	...	5.0	3.8	100.0	3.8	10.1	...	5.0	3.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macrame, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs

TABLE 2. Balance Sheet Profile for 1985
Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	407	101	102	102	102
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	11	75	183
High sales value (\$000's)	(1)	11	75	183	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	1	3
Accounts and Notes Receivable	12	-	-	1	41
Inventory	59	-	5	120	97
Other Current Assets	2	-	-	-	7
Total Current Assets	74	-	6	123	148
Fixed Assets	23	-	14	11	58
Less Accum. Dep. on Fixed Assets	11	-	5	6	28
Other Assets	11	-	-	-	39
Total Assets	97	-	15	128	217
Liabilities and Equity					
Current Loans	9	-	-	23	12
Other Current Liabilities	27	-	1	14	87
Total Current Liabilities	37	-	1	37	98
Mortgages Payable	-	-	-	-	-
Long Term Debt	6	-	1	13	9
Other Liabilities	34	-	9	66	51
Total Liabilities	77	-	11	117	159
Total Equity	20	-	4	12	58

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	407	101	102	102	102
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	11	75	183
High sales value (\$000's)	(1)	11	75	183	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.3	-	10.5	3.6	2.1
Leverage Ratios					
Debt/Equity ratio (times)	11.5	-	0.3	20.2	18.1
Interest Coverage ratio (times)	26.6	-	61.2	7.3	3.7
Debt ratio (times)	0.5	-	0.2	0.8	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	124	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	23	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	15	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	1	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	45	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	12	--	--	--	--
Payment of Dividends	13	--	--	--	--
Repayment of Long Term Debt	18	--	--	--	--
Current Portion of Long Term Debt	19	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	10	--	--	--	--
Decrease in Equity	2	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	75	--	--	--	--
Increase (Decrease) in Net Working Capital	-30	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	984	61,391	5,498	135	47
less than 20	897	33,769	2,989	128	45
20 - 99	75	20,720	1,850	6	1
100 - 499	11	X	614	1	1
500 and over	X	X	45	-	-
1985					
Total	675	55,372	4,172	57	...
less than 20	610	27,206	2,086	55	
20 - 99	53	21,011	1,560	1	
100 - 499	10	X	307	-	
500 and over	X	X	219	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Gift, Novelty and Souvenir Stores (SIC 5582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	278	64	73	71	70
Total Sales \$	41,292	957	3,240	7,635	29,460
Total Expense \$	40,752	1,352	2,927	7,500	28,973
Net Profit (loss) \$	540	-395	313	135	487
Businesses reporting a profit (No.)	146	16	44	44	42
Total Sales \$	25,419	188	1,991	4,739	18,501
Total Expense \$	23,275	106	1,515	4,301	17,353
Net Profit \$	2,144	82	476	438	1,148
Businesses reporting loss (No.)	132	48	29	27	28
Total Sales \$	15,873	769	1,249	2,896	10,959
Total Expense \$	17,477	1,246	1,412	3,199	11,620
Net Loss \$	-1,604	-477	-163	-303	-661
1983					
All Businesses (No.)	297	71	74	77	75
Total Sales \$	43,777	1,663	3,840	7,973	30,301
Total Expense \$	43,702	2,192	3,823	8,010	29,677
Net Profit (loss) \$	75	-529	17	-37	624
Businesses reporting a profit (No.)	156	16	40	46	54
Total Sales \$	30,149	478	2,376	4,657	22,638
Total Expense \$	28,282	425	2,102	4,286	21,469
Net Profit \$	1,867	53	274	371	1,169
Businesses reporting a loss (No.)	141	55	34	31	21
Total Sales \$	13,628	1,185	1,464	3,316	7,663
Total Expense \$	15,420	1,767	1,721	3,724	8,208
Net Loss \$	-1,792	-582	-257	-408	-545
1984					
All Businesses (No.)	447	103	117	113	114
Total Sales \$	62,114	1,297	5,615	12,136	43,066
Total Expense \$	58,303	1,071	6,084	11,858	39,290
Net Profit (loss) \$	3,811	226	-469	278	3,776
Businesses reporting a profit (No.)	299	89	34	63	113
Total Sales \$	52,094	1,101	1,397	7,130	42,466
Total Expense \$	47,324	759	1,309	6,574	38,682
Net Profit \$	4,770	342	88	556	3,784
Businesses reporting a loss (No.)	148	14	83	50	1
Total Sales \$	10,020	196	4,218	5,006	600
Total Expense \$	10,979	312	4,775	5,284	608
Net Loss \$	-959	-116	-557	-278	-8
1985					
All Businesses (No.)	407	90	110	101	106
Total Sales \$	72,129	1,191	4,996	15,458	50,484
Total Expense \$	67,734	951	4,489	14,442	47,852
Net Profit (loss) \$	4,395	240	507	1,016	2,632
Businesses reporting a profit (No.)	364	82	95	94	93
Total Sales \$	63,979	1,077	4,251	14,410	44,241
Total Expense \$	59,096	822	3,589	13,332	41,353
Net Profit \$	4,883	255	662	1,078	2,888
Businesses reporting a loss (No.)	43	8	15	7	13
Total Sales \$	8,150	114	745	1,048	6,243
Total Expense \$	8,638	129	900	1,110	6,499
Net Loss \$	-488	-15	-155	-62	-256

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	5,063	1,265	1,266	1,266	1,266						
Businesses in sample	141										
Low sales value (\$000's)	(1)	(1)	21	47	104						
High sales value (\$000's)	(1)			104	(1)						
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	47.0	34.7	52.9	54.0	45.7	97.7	48.1	37.3	52.9	54.0	46.9
Mortgage Interest	8.1	6.7	6.0	8.7	11.0	21.7	37.3	29.3	52.5	47.5	31.7
Depreciation	12.7	7.2	16.6	15.5	11.0	77.3	16.4	15.4	20.3	17.4	12.1
Repairs & Maintenance	6.7	4.1	9.3	6.2	6.9	74.5	9.0	7.0	12.3	7.9	8.1
Heat, Light & Telephone	5.2	0.5	8.3	6.6	5.3	53.0	9.9	4.0	14.0	10.2	7.1
Business & Property Tax	10.1	10.7	10.4	10.6	8.8	81.0	12.5	15.4	12.9	12.5	9.9
Insurance	1.8	1.9	2.1	2.4	0.9	75.4	2.5	3.0	2.8	3.2	1.1
Rent	2.4	3.6	-	4.1	1.9	8.4	28.1	61.6	3.0	27.7	15.5
Personnel Expenses	14.1	10.6	14.3	15.2	16.3	61.7	22.9	37.4	22.3	22.5	19.0
Financial Expenses	24.6	43.2	17.7	20.6	18.0	95.1	25.9	45.8	18.8	21.2	19.0
Bank Interest & Charges	20.0	35.2	14.1	17.6	14.1	84.1	23.8	37.3	17.1	21.5	18.1
Professional Fees	4.6	8.0	3.6	3.0	3.9	90.8	5.1	9.1	3.9	3.4	4.3
Other Expenses	12.4	11.2	4.8	24.9	8.8	80.4	15.4	17.1	6.3	29.1	9.4
Profit (loss)	1.9	0.4	10.2	-14.7	11.2	97.6	1.9	0.4	10.9	-14.7	11.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,063	1,265	1,266	1,266	1,266
Businesses in sample	141				
Low sales value (\$000's)	(1)	(1)	21	47	104
High sales value (\$000's)	(1)	21	47	104	(1)
Average (\$000's)					
Assets					
Cash	37	9	16	22	99
Accounts and Notes Receivable	11	1	1	7	34
Inventory	1	-	-	1	5
Other Current Assets	31	13	1	25	83
Total Current Assets	80	23	19	55	222
Fixed Assets	511	139	208	348	1,342
Less Accum. Dep. on Fixed Assets	103	17	31	78	282
Other Assets	135	4	160	83	286
Total Assets	623	148	356	409	1,567
Liabilities and Equity					
Current Loans	17	-	-	20	46
Other Current Liabilities	83	34	17	46	235
Total Current Liabilities	100	34	18	65	281
Mortgages Payable	174	61	49	121	464
Long Term Debt	38	-	2	19	130
Other Liabilities	207	36	86	113	588
Total Liabilities	518	131	154	318	1,462
Total Equity	105	18	201	91	105

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,063	1,265	1,266	1,266	1,266
Businesses in sample	141				
Low sales value (\$000's)	(1)	(1)	21	47	104
High sales value (\$000's)	(1)	21	47	104	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.1	6.8	8.6	3.7	2.0
Leverage Ratios					
Debt/Equity ratio (times)	-89.7	107.5	201.5	9.9	...
Interest Coverage ratio (times)	54.8	30.8	133.9	...	89.1
Debt ratio (times)	0.8	0.8	0.7	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,963	1,240	1,241	1,241	1,241
Businesses in sample	84				
Low sales value (\$000's)	(1)	(1)	20	47	106
High sales value (\$000's)	(1)	20	47	106	(1)
Average (\$000's)					
Source of Funds					
From Operations	15	7	18	-7	40
Sale of Fixed Assets	8	-	-	8	22
Increase in Long Term Debt	72	-	32	36	212
Advances From Owners and Affiliates	54	1	23	99	81
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	22	-	26	4	54
Tax Adjustments	-	-	1	-	-
Other Sources	4	-	11	1	2
Total	175	8	112	143	411
Application of Funds					
Purchase of Fixed Assets	61	-	20	94	120
Payment of Dividends	13	11	8	16	15
Repayment of Long Term Debt	24	6	25	7	53
Current Portion of Long Term Debt	1	-	-	1	3
Purchase of Investments	37	-	58	-	81
Repayment of Adv. From Owners and Affil.	18	1	6	4	59
Decrease in Equity	2	-	-	3	4
Tax Adjustments	2	1	3	1	3
Other Applications	7	2	-	3	23
Total	165	21	121	131	362
Increase (Decrease) in Net Working Capital	11	-13	-9	12	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,965	217,145	13,453	344	198
less than 20	1,817	73,220	4,582	336	188
20 - 99	114	54,432	3,448	6	9
100 - 499	24	51,231	3,038	2	1
500 and over	10	38,262	2,385	-	-
1985					
Total	1,651	201,919	10,389	207	...
less than 20	1,547	71,629	3,727	200	...
20 - 99	73	51,586	2,690	6	...
100 - 499	21	33,799	1,754	1	...
500 and over	10	44,905	2,218	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,248	811	812	813	812
Total Sales \$	505,464	15,582	36,025	75,533	378,324
Total Expense \$	519,643	17,618	37,689	76,744	387,592
Net Profit (loss) \$	-14,179	-2,036	-1,664	-1,211	-9,268
Businesses reporting a profit (No.)	1,091	299	262	252	278
Total Sales \$	183,129	5,465	11,565	23,491	142,608
Total Expense \$	121,462	2,788	7,270	12,392	99,012
Net Profit \$	61,667	2,677	4,295	11,099	43,596
Businesses reporting loss (No.)	2,157	512	550	561	534
Total Sales \$	322,335	10,117	24,460	52,042	235,716
Total Expense \$	398,181	14,830	30,419	64,352	288,580
Net Loss \$	-75,846	-4,713	-5,959	-12,310	-52,864
1983					
All Businesses (No.)	3,142	785	786	785	786
Total Sales \$	538,477	15,429	38,773	96,021	388,254
Total Expense \$	526,984	19,819	36,424	94,257	376,484
Net Profit (loss) \$	11,493	-4,390	2,349	1,764	11,770
Businesses reporting a profit (No.)	1,498	352	390	377	379
Total Sales \$	256,759	6,757	19,291	46,050	184,661
Total Expense \$	175,299	2,202	11,099	29,471	132,527
Net Profit \$	81,460	4,555	8,192	16,579	52,134
Businesses reporting a loss (No.)	1,644	433	396	408	407
Total Sales \$	281,718	8,672	19,482	49,971	203,593
Total Expense \$	351,685	17,617	25,325	64,786	243,957
Net Loss \$	-69,967	-8,945	-5,843	-14,815	-40,364
1984					
All Businesses (No.)	4,521	1,118	1,135	1,098	1,170
Total Sales \$	545,686	17,188	39,430	76,251	412,817
Total Expense \$	539,675	20,547	37,432	51,951	429,745
Net Profit (loss) \$	6,011	-3,359	1,998	24,300	-16,928
Businesses reporting a profit (No.)	2,719	568	734	777	640
Total Sales \$	319,348	8,645	26,488	54,130	230,085
Total Expense \$	217,957	5,436	15,105	24,875	172,541
Net Profit \$	101,391	3,209	11,383	29,255	57,544
Businesses reporting a loss (No.)	1,802	550	401	321	530
Total Sales \$	226,338	8,543	12,942	22,121	182,732
Total Expense \$	321,718	15,111	22,327	27,076	257,204
Net Loss \$	-95,380	-6,568	-9,385	-4,955	-74,472
1985					
All Businesses (No.)	5,063	1,225	1,270	1,260	1,308
Total Sales \$	607,964	20,622	44,506	86,975	455,861
Total Expense \$	613,195	19,988	39,908	86,340	466,959
Net Profit (loss) \$	-5,231	634	4,598	635	-11,098
Businesses reporting a profit (No.)	3,387	901	994	802	690
Total Sales \$	358,928	15,626	35,219	54,169	253,914
Total Expense \$	260,103	11,365	17,350	35,590	195,798
Net Profit \$	98,825	4,261	17,869	18,579	58,116
Businesses reporting a loss (No.)	1,676	324	276	458	618
Total Sales \$	249,036	4,996	9,287	32,806	201,947
Total Expense \$	353,092	8,623	22,558	50,750	271,161
Net Loss \$	-104,056	-3,627	-13,271	-17,944	-69,214

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,537	384	384	384	385
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	34	55	106
High sales value (\$000's)	(1)	34	55	106	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	51.3	42.7	51.7	62.8	47.9	98.2	52.3	42.7	51.7	62.8	51.3
Mortgage Interest	10.0	...	...	...	...	24.2	41.3	-	-	-	-
Depreciation	15.2	6.5	18.5	19.1	15.6	87.8	17.3	8.7	18.5	23.9	16.8
Repairs & Maintenance	4.6	2.2	5.4	3.1	7.2	66.3	7.0	8.5	6.8	5.0	8.0
Heat, Light & Telephone	4.2	5.3	8.3	0.5	2.7	56.1	7.5	20.5	14.5	0.7	3.7
Business & Property Tax	11.0	9.7	16.3	9.2	8.3	83.5	13.1	19.4	16.3	9.2	10.4
Insurance	2.1	3.4	3.3	1.1	0.9	82.3	2.6	4.5	3.3	1.3	1.3
Rent	4.2	...	...	...	...	14.7	28.4	...	-	...	...
Personnel Expenses	12.9	25.1	5.4	10.3	12.6	67.8	19.0	51.4	6.9	16.6	16.2
Financial Expenses	21.4	16.8	28.7	9.4	28.6	94.6	22.6	16.8	33.4	9.4	30.4
Bank Interest & Charges	14.4	0.4	23.4	7.1	23.1	87.1	16.5	0.4	27.2	8.8	27.7
Professional Fees	7.1	16.3	5.3	2.3	5.5	93.6	7.5	16.3	6.2	2.3	6.1
Other Expenses	6.5	1.9	8.7	2.2	11.6	76.0	8.5	3.9	11.1	2.2	15.9
Profit (loss)	7.9	13.5	5.5	15.2	-0.7	92.5	8.5	13.5	7.0	15.2	-0.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.
 See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

TABLE 2. Balance Sheet Profile for 1985
Alberta. Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,537	384	384	384	385
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	34	55	106
High sales value (\$000's)	(1)	34	55	106	(1)
Average (\$000's)					
Assets					
Cash	49	16	2	39	130
Accounts and Notes Receivable	15	-	3	15	38
Inventory	-	-	-	-	-
Other Current Assets	27	8	2	1	90
Total Current Assets	91	25	7	55	257
Fixed Assets	714	77	406	452	1,751
Less Accum. Dep on Fixed Assets	134	46	50	95	321
Other Assets	84	9	4	61	240
Total Assets	755	65	368	473	1,927
Liabilities and Equity					
Current Loans	31	-	-	3	111
Other Current Liabilities	142	9	38	23	454
Total Current Liabilities	173	9	38	26	565
Mortgages Payable	165	-	74	190	365
Long Term Debt	61	-	1	-	223
Other Liabilities	308	16	151	97	878
Total Liabilities	708	25	264	312	2,031
Total Equity	46	39	104	161	-104

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta. Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,537	384	384	384	385
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	34	55	106
High sales value (\$000's)	(1)	34	55	106	(1)
Average					
Liquidity Ratio					
Current ratio (times)	8.5	27.7	1.9	4.7	1.9
Leverage Ratios					
Debt/Equity ratio (times)	291.4	28.1	...	4.2	...
Interest Coverage ratio (times)	64.6	253.5	7.1	1.6	14.5
Debt ratio (times)	0.7	0.5	0.6	0.7	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,524	381	381	381	381
Businesses in sample	36				
Low sales value (\$000's)	(1)	(1)	33	49	131
High sales value (\$000's)	(1)	33	49	131	(1)
Average (\$000's)					
Source of Funds					
From Operations	18	3	13	17	35
Sale of Fixed Assets	9	-	-	4	32
Increase in Long Term Debt	130	-	69	17	422
Advances From Owners and Affiliates	50	-	42	54	96
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	4
Sale of Investments	42	-	54	8	107
Tax Adjustments	1	3	-	-	-
Other Sources	1	-	-	-	3
Total	252	6	177	100	699
Application of Funds					
Purchase of Fixed Assets	70	-	44	47	179
Payment of Dividends	16	17	17	11	20
Repayment of Long Term Debt	34	5	42	10	79
Current Portion of Long Term Debt	-	-	-	1	-
Purchase of Investments	62	-	77	7	166
Repayment of Adv. From Owners and Affil.	28	2	14	18	75
Decrease in Equity	1	-	-	-	4
Tax Adjustments	3	7	2	-	3
Other Applications	16	-	-	-	60
Total	231	30	196	95	587
Increase (Decrease) in Net Working Capital	21	-24	-19	5	112

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,965	217,145	13.453	344	198
less than 20	1,817	73,220	4.582	336	188
20 - 99	114	54,432	3.448	6	9
100 - 499	24	51,231	3.038	2	1
500 and over	10	38,262	2.385	-	-
1985					
Total	1,651	201,919	10.389	207	...
less than 20	1,547	71,629	3.727	200	
20 - 99	73	51,586	2.690	6	
100 - 499	21	33,799	1.754	1	
500 and over	10	44,905	2.218	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta. Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	836	209	209	208	210
Total Sales \$	152,039	4,138	10,533	23,059	114,309
Total Expense \$	162,644	4,598	11,149	22,099	124,798
Net Profit (loss) \$	-10,605	-460	-616	960	-10,489
Businesses reporting a profit (No.)	277	71	70	70	66
Total Sales \$	54,342	1,370	3,481	7,885	41,606
Total Expense \$	37,323	687	2,129	2,935	31,572
Net Profit \$	17,019	683	1,352	4,950	10,034
Businesses reporting loss (No.)	559	138	139	138	144
Total Sales \$	97,697	2,768	7,052	15,174	72,703
Total Expense \$	125,321	3,911	9,020	19,164	93,226
Net Loss \$	-27,624	-1,143	-1,968	-3,990	-20,523
1983					
All Businesses (No.)	850	212	213	212	213
Total Sales \$	172,258	4,635	12,206	30,062	125,355
Total Expense \$	166,375	9,041	11,259	31,420	114,655
Net Profit (loss) \$	5,883	-4,406	947	-1,358	10,700
Businesses reporting a profit (No.)	403	97	102	107	97
Total Sales \$	79,968	2,126	5,871	15,202	56,769
Total Expense \$	49,096	662	3,106	10,171	35,157
Net Profit \$	30,872	1,464	2,765	5,031	21,612
Businesses reporting a loss (No.)	447	115	111	105	116
Total Sales \$	92,290	2,509	6,335	14,860	68,586
Total Expense \$	117,279	8,379	8,153	21,249	79,498
Net Loss \$	-24,989	-5,870	-1,818	-6,389	-10,912
1984					
All Businesses (No.)	1,508	367	378	369	394
Total Sales \$	203,368	5,910	13,049	24,722	159,687
Total Expense \$	204,155	5,056	14,370	21,537	163,192
Net Profit (loss) \$	-787	854	-1,321	3,185	-3,505
Businesses reporting a profit (No.)	957	185	238	318	216
Total Sales \$	115,882	2,793	8,180	20,542	84,367
Total Expense \$	87,601	1,474	6,711	17,092	62,324
Net Profit \$	28,281	1,319	1,469	3,450	22,043
Businesses reporting a loss (No.)	551	182	140	51	178
Total Sales \$	87,486	3,117	4,869	4,180	75,320
Total Expense \$	116,554	3,582	7,659	4,445	100,868
Net Loss \$	-29,068	-465	-2,790	-265	-25,548
1985					
All Businesses (No.)	1,538	367	384	366	421
Total Sales \$	209,718	7,921	16,828	29,850	155,119
Total Expense \$	213,543	10,282	10,929	27,268	165,064
Net Profit (loss) \$	-3,825	-2,361	5,899	2,582	-9,945
Businesses reporting a profit (No.)	1,021	253	326	210	232
Total Sales \$	127,467	5,527	14,045	16,568	91,327
Total Expense \$	96,065	3,121	7,529	12,012	73,403
Net Profit \$	31,402	2,406	6,516	4,556	17,924
Businesses reporting a loss (No.)	517	114	58	156	189
Total Sales \$	82,251	2,394	2,783	13,282	63,792
Total Expense \$	117,478	7,161	3,400	15,256	91,661
Net Loss \$	-35,227	-4,767	-617	-1,974	-27,869

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,538	384	384	385	385
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	27	122	233
High sales value (\$000's)	(1)	27	122	233	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	24.5	28.3	36.6	17.3	15.3	99.9	24.5	28.3	36.6	17.3	15.4
Mortgage Interest	1.3	...	...	...	...	5.1	24.9	-	...	-	...
Depreciation	8.9	4.6	22.2	3.2	4.2	88.1	10.1	5.7	26.9	3.6	4.2
Repairs & Maintenance	0.6	1.0	-	0.6	0.8	44.8	1.3	2.1	0.1	1.2	1.3
Heat, Light & Telephone	5.4	11.2	3.7	4.9	2.5	92.0	5.8	14.1	4.1	4.9	2.6
Business & Property Tax	0.8	0.5	1.4	0.7	0.7	70.5	1.2	0.7	2.2	1.1	0.8
Insurance	1.3	2.3	0.6	1.0	1.3	82.3	1.5	3.3	0.8	1.0	1.5
Rent	6.3	8.7	4.7	6.9	5.1	82.0	7.6	14.5	5.7	7.7	5.5
Personnel Expenses	50.2	52.0	42.5	55.0	52.2	97.2	51.7	52.0	47.2	55.0	52.4
Financial Expenses	8.9	18.2	5.6	9.1	4.1	99.9	9.0	18.2	5.6	9.1	4.1
Bank Interest & Charges	4.2	11.0	2.3	2.3	2.2	81.8	5.2	15.7	2.8	2.6	2.7
Professional Fees	4.7	7.2	3.3	6.8	1.9	99.9	4.7	7.2	3.3	6.8	1.9
Other Expenses	25.5	24.5	30.4	20.8	25.7	100.0	25.5	24.5	30.4	20.8	25.7
Profit (loss)	-9.2	-23.1	-15.0	-2.3	2.7	100.0	-9.2	-23.1	-15.0	-2.3	2.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies

TABLE 2. Balance Sheet Profile for 1985
Alberta, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,538	384	384	385	385
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	27	122	233
High sales value (\$000's)	(1)	27	122	233	(1)
Average (\$000's)					
Assets					
Cash	28	1	8	43	57
Accounts and Notes Receivable	47	3	19	60	105
Inventory	-	-	1	-	-
Other Current Assets	14	14	19	8	14
Total Current Assets	89	18	47	111	177
Fixed Assets	69	17	109	40	102
Less Accum. Dep. on Fixed Assets	22	4	14	18	51
Other Assets	55	-	28	27	162
Total Assets	192	31	170	160	390
Liabilities and Equity					
Current Loans	14	1	1	5	48
Other Current Liabilities	99	10	65	119	196
Total Current Liabilities	113	11	65	123	244
Mortgages Payable	16	10	33	-	18
Long Term Debt	4	-	3	1	13
Other Liabilities	36	5	56	25	51
Total Liabilities	168	25	158	150	325
Total Equity	24	6	12	10	65

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,538	384	384	385	385
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	27	122	233
High sales value (\$000's)	(1)	27	122	233	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.6	1.3	2.4	0.8	1.6
Leverage Ratios					
Debt/Equity ratio (times)	-22.2	-2.7	5.7	-4.0	-82.2
Interest Coverage ratio (times)	...	...	...	...	5.2
Debt ratio (times)	1.2	1.4	1.5	1.1	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,048	262	262	262	262
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	115	197	251
High sales value (\$000's)	(1)	115	197	251	(1)
Average (\$000's)					
Source of Funds					
From Operations	33	15	32	38	42
Sale of Fixed Assets	1	2	-	1	-
Increase in Long Term Debt	3	5	-	-	9
Advances From Owners and Affiliates	15	-	11	8	36
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	2	1	5	4	-
Tax Adjustments	-	-	-	-	-
Other Sources	1	-	-	-	4
Total	55	22	48	51	92
Application of Funds					
Purchase of Fixed Assets	7	6	6	3	11
Payment of Dividends	6	-	12	-	10
Repayment of Long Term Debt	7	-	2	12	11
Current Portion of Long Term Debt	1	-	1	-	1
Purchase of Investments	9	-	5	18	11
Repayment of Adv. From Owners and Affil.	9	4	3	18	8
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	1	-	-	-	-
Total	38	10	29	52	57
Increase (Decrease) in Net Working Capital	17	12	19	-1	35

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,547	185,323	7,862	296	178
less than 20	1,445	85,420	3,623	286	173
20 - 99	58	30,476	1,284	8	3
100 - 499	32	25,337	1,105	1	1
500 and over	12	44,090	1,850	1	1
1985					
Total	1,574	241,362	10,704	202	...
less than 20	1,472	97,800	4,340	190	
20 - 99	61	35,687	1,580	9	
100 - 499	28	36,835	1,643	3	
500 and over	13	71,040	3,141	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,916	479	478	479	480
Total Sales \$	344,112	11,884	33,773	68,564	229,891
Total Expense \$	312,366	10,448	29,436	60,279	212,203
Net Profit (loss) \$	31,746	1,436	4,337	8,285	17,688
Businesses reporting a profit (No.)	1,414	344	349	358	363
Total Sales \$	256,331	8,160	24,883	51,544	171,744
Total Expense \$	213,790	5,196	19,006	41,031	148,557
Net Profit \$	42,541	2,964	5,877	10,513	23,187
Businesses reporting loss (No.)	502	135	129	121	117
Total Sales \$	87,781	3,724	8,890	17,020	58,147
Total Expense \$	98,576	5,252	10,430	19,248	63,646
Net Loss \$	-10,795	-1,528	-1,540	-2,228	-5,499
1983					
All Businesses (No.)	1,713	428	428	428	429
Total Sales \$	323,174	10,721	29,973	64,071	218,409
Total Expense \$	290,548	9,753	27,247	56,545	197,003
Net Profit (loss) \$	32,626	968	2,726	7,526	21,406
Businesses reporting a profit (No.)	1,202	282	279	320	321
Total Sales \$	244,985	7,191	19,819	48,008	169,967
Total Expense \$	203,354	5,019	15,588	38,340	144,407
Net Profit \$	41,631	2,172	4,231	9,668	25,560
Businesses reporting a loss (No.)	511	146	149	108	108
Total Sales \$	78,189	3,530	10,154	16,063	48,442
Total Expense \$	87,194	4,734	11,659	18,205	52,596
Net Loss \$	-9,005	-1,204	-1,505	-2,142	-4,154
1984					
All Businesses (No.)	1,594	371	391	432	400
Total Sales \$	283,031	6,472	21,216	60,946	194,397
Total Expense \$	263,557	5,072	18,316	60,424	179,745
Net Profit (loss) \$	19,474	1,400	2,900	522	14,652
Businesses reporting a profit (No.)	1,048	283	243	274	248
Total Sales \$	184,180	4,867	12,657	35,943	130,713
Total Expense \$	151,468	3,176	9,430	30,295	108,567
Net Profit \$	32,712	1,691	3,227	5,648	22,146
Businesses reporting a loss (No.)	546	88	148	158	152
Total Sales \$	98,851	1,605	8,559	25,003	63,684
Total Expense \$	112,089	1,896	8,886	30,129	71,178
Net Loss \$	-13,238	-291	-327	-5,126	-7,494
1985					
All Businesses (No.)	1,539	366	378	400	395
Total Sales \$	301,984	8,548	32,328	74,100	187,008
Total Expense \$	286,152	7,653	35,552	67,831	175,116
Net Profit (loss) \$	15,832	895	-3,224	6,269	11,892
Businesses reporting a profit (No.)	787	138	128	231	290
Total Sales \$	200,100	3,434	11,535	40,249	144,882
Total Expense \$	170,878	1,254	9,894	28,387	131,343
Net Profit \$	29,222	2,180	1,641	11,862	13,539
Businesses reporting a loss (No.)	752	228	250	169	105
Total Sales \$	101,884	5,114	20,793	33,851	42,126
Total Expense \$	115,274	6,399	25,658	39,444	43,773
Net Loss \$	-13,390	-1,285	-4,865	-5,593	-1,647

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	504	126	126	126	126
Businesses in sample	38				
Low sales value (\$000's)	(1)	(1)	27	99	349
High sales value (\$000's)	(1)	27	99	349	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	9.5	16.7	5.3	7.5	8.1	99.3	9.5	16.7	5.5	7.5	8.1
Mortgage Interest	-	-	-	-	-	0.7	0.6	-	-	-	-
Depreciation	3.5	9.9	0.9	0.8	2.7	55.7	6.4	19.7	3.4	1.4	3.3
Repairs & Maintenance	0.8	-	-	-	-	29.9	2.8	-	-	-	-
Heat, Light & Telephone	1.6	2.1	0.6	2.3	1.3	71.4	2.3	4.1	1.4	2.3	1.6
Business & Property Tax	0.2	0.1	-	-	0.4	41.9	0.4	0.6	-	0.1	0.7
Insurance	0.4	0.9	0.5	0.2	0.2	45.4	0.9	2.5	0.9	0.4	0.4
Rent	2.9	3.8	1.2	3.2	3.0	75.7	3.8	5.5	2.6	3.2	3.8
Personnel Expenses	24.8	35.5	...	26.5	32.1	73.0	34.0	66.6	...	26.5	32.2
Financial Expenses	7.8	9.4	0.8	10.4	9.0	90.4	8.7	11.6	1.1	10.4	9.0
Bank Interest & Charges	1.7	3.3	0.4	1.9	1.0	76.5	2.2	4.1	0.5	2.8	1.1
Professional Fees	6.0	6.1	0.4	8.0	8.0	82.2	7.3	9.3	0.8	8.0	8.0
Franchise Fees	0.1	-	-	-	-	10.2	1.2	-	-	-	-
Sales and Admin. Expenses	6.5	11.1	5.0	6.5	3.3	93.6	7.0	11.1	6.7	6.5	3.5
Advertising	2.5	3.1	2.9	3.0	0.9	89.7	2.8	3.2	4.5	3.0	1.0
Supplies	1.9	1.9	1.6	2.6	1.5	81.3	2.4	3.7	2.1	2.6	1.6
Delivery	2.1	6.2	0.5	0.9	0.9	81.9	2.6	6.2	0.7	0.9	1.5
Other Expenses	35.3	7.3	...	39.4	39.5	82.8	42.7	14.5	...	39.4	43.4
Profit (loss)	16.0	19.9	...	9.6	7.9	87.8	18.3	39.7	...	9.6	7.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	504	126	126	126	126
Businesses in sample	38				
Low sales value (\$000's)	(1)	(1)	27	99	349
High sales value (\$000's)	(1)	27	99	349	(1)
Average (\$000's)					
Assets					
Cash	9	-	-	13	21
Accounts and Notes Receivable	28	-	-	11	98
Inventory	5	-	5	9	5
Other Current Assets	7	-	-	9	18
Total Current Assets	50	-	6	43	142
Fixed Assets	45	-	34	46	96
Less: Accum. Dep on Fixed Assets	17	-	15	14	39
Other Assets	16	34	-	-	31
Total Assets	94	34	25	75	229
Liabilities and Equity					
Current Loans	11	-	3	23	16
Other Current Liabilities	25	14	1	14	68
Total Current Liabilities	37	14	4	37	84
Mortgages Payable	4	-	-	12	2
Long Term Debt	7	-	5	1	22
Other Liabilities	18	20	12	15	23
Total Liabilities	65	34	21	65	131
Total Equity	29	-	4	10	98

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	504	126	126	126	126
Businesses in sample	38				
Low sales value (\$000's)	(1)	(1)	27	99	349
High sales value (\$000's)	(1)	27	99	349	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.4	-	1.1	1.2	2.5
Leverage Ratios					
Debt/Equity ratio (times)	...	...	297.1	-2.5	-18.8
Interest Coverage ratio (times)	36.5	5.3	127.7	16.1	24.8
Debt ratio (times)	0.9	0.8	1.4	1.1	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Computer Services (SIC 7721)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	319	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	23	--	--	--	--
Sale of Fixed Assets	9	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	19	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	59	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	15	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	1	--	--	--	--
Total	26	--	--	--	--
Increase (Decrease) in Net Working Capital	33	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	296	56,622	1,959	91	64
less than 20	244	15,765	545	81	61
20 - 99	34	16,298	569	9	2
100 - 499	14	18,915	651	1	1
500 and over	4	5,644	194	-	-
1985					
Total	419	84,969	3,620	91	...
less than 20	342	21,621	921	80	
20 - 99	56	30,650	1,306	11	
100 - 499	17	28,598	1,219	-	
500 and over	4	4,100	174	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	387	92	101	97	97
Total Sales \$	32,320	1,410	2,777	5,779	22,354
Total Expense \$	28,627	1,251	1,513	5,279	20,584
Net Profit (loss) \$	3,693	159	1,264	500	1,770
Businesses reporting a profit (No.)	301	58	93	70	80
Total Sales \$	25,649	869	2,542	4,188	18,050
Total Expense \$	20,945	510	1,184	3,427	15,824
Net Profit \$	4,704	359	1,358	761	2,226
Businesses reporting loss (No.)	86	34	8	27	17
Total Sales \$	6,671	541	235	1,591	4,304
Total Expense \$	7,682	741	329	1,852	4,760
Net Loss \$	-1,011	-200	-94	-261	-456
1983					
All Businesses (No.)	372	92	93	91	96
Total Sales \$	48,826	1,263	3,172	6,980	37,411
Total Expense \$	41,647	506	2,715	5,815	32,611
Net Profit (loss) \$	7,179	757	457	1,165	4,800
Businesses reporting a profit (No.)	307	87	65	75	80
Total Sales \$	39,571	1,201	2,307	5,749	30,314
Total Expense \$	31,493	359	1,622	4,435	25,077
Net Profit \$	8,078	842	685	1,314	5,237
Businesses reporting a loss (No.)	65	5	28	16	16
Total Sales \$	9,255	62	865	1,231	7,097
Total Expense \$	10,154	147	1,093	1,380	7,534
Net Loss \$	-899	-85	-228	-149	-437
1984					
All Businesses (No.)	423	90	89	128	116
Total Sales \$	71,566	1,344	2,081	3,666	64,475
Total Expense \$	64,698	1,389	2,612	2,407	58,290
Net Profit (loss) \$	6,868	-45	-531	1,259	6,185
Businesses reporting a profit (No.)	230	45	-	128	57
Total Sales \$	55,927	695	-	3,666	51,566
Total Expense \$	48,104	695	-	2,407	45,002
Net Profit \$	7,823	-	-	1,259	6,564
Businesses reporting a loss (No.)	193	45	89	-	59
Total Sales \$	15,639	649	2,081	-	12,909
Total Expense \$	16,594	694	2,612	-	13,288
Net Loss \$	-955	-45	-531	-	-379
1985					
All Businesses (No.)	628	124	172	171	161
Total Sales \$	139,189	1,242	3,742	25,167	109,038
Total Expense \$	139,076	7,329	5,119	22,467	104,161
Net Profit (loss) \$	113	-6,087	-1,377	2,700	4,877
Businesses reporting a profit (No.)	407	-	112	171	124
Total Sales \$	115,439	-	2,963	25,167	87,309
Total Expense \$	102,850	-	2,963	22,467	77,420
Net Profit \$	12,589	-	-	2,700	9,889
Businesses reporting a loss (No.)	221	124	60	-	37
Total Sales \$	23,750	1,242	779	-	21,729
Total Expense \$	36,226	7,329	2,156	-	26,741
Net Loss \$	-12,476	-6,087	-1,377	-	-5,012

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,504	1,126	1,126	1,126	1,126
Businesses in sample	75				
Low sales value (\$000's)	(1)	(1)	20	27	60
High sales value (\$000's)	(1)	20	27	60	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	8.5	6.5	7.0	10.2	10.3	82.4	10.4	8.2	8.6	11.8	12.7
Mortgage Interest	-	-	-	-	-	0.7	6.8	-	-	-	-
Depreciation	3.6	2.8	3.4	3.4	4.8	58.0	6.3	5.3	6.3	6.6	6.6
Repairs & Maintenance	0.6	0.2	-	1.0	1.3	25.8	2.3	0.5	0.2	4.5	3.6
Heat, Light & Telephone	1.4	0.8	1.0	2.6	1.3	55.2	2.6	1.6	1.8	5.4	2.0
Business & Property Tax	0.3	-	0.5	0.3	0.3	24.2	1.3	0.6	2.0	1.0	1.0
Insurance	0.5	0.2	0.3	0.6	0.9	37.6	1.4	1.9	1.0	1.9	1.3
Rent	2.0	2.5	1.7	2.3	1.6	40.1	5.0	4.8	6.4	4.5	4.9
Personnel Expenses	38.3	44.6	29.7	42.4	38.1	77.9	49.1	61.4	40.8	58.4	41.0
Financial Expenses	10.2	2.7	23.0	7.0	5.9	89.7	11.4	3.6	23.0	8.3	6.1
Bank Interest & Charges	2.0	0.2	1.5	4.1	2.2	64.0	3.1	0.5	1.8	6.7	3.4
Professional Fees	8.2	2.5	21.6	2.9	3.7	89.6	9.1	3.3	21.6	3.4	3.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	11.8	12.0	14.1	14.1	6.9	82.6	14.3	13.8	17.3	21.1	7.3
Advertising	3.7	5.0	2.1	4.3	3.6	66.9	5.5	10.1	2.6	7.5	4.7
Supplies	2.3	1.6	3.7	1.9	1.6	68.7	3.3	2.8	5.1	2.8	2.2
Delivery	5.9	5.3	8.2	8.0	1.7	72.7	8.0	6.1	10.1	12.1	3.0
Other Expenses	9.2	3.9	7.1	15.5	10.2	73.9	12.5	11.4	7.8	20.3	11.7
Profit (loss)	22.0	30.2	19.1	10.8	28.6	99.8	22.0	30.2	19.1	10.8	28.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	..	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants

TABLE 2. Balance Sheet Profile for 1985
Alberta, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,504	1,126	1,126	1,126	1,126
Businesses in sample	75				
Low sales value (\$000's)	(1)	(1)	20	27	60
High sales value (\$000's)	(1)	20	27	60	(1)
Average (\$000's)					
Assets					
Cash	16	1	7	5	48
Accounts and Notes Receivable	8	-	2	5	24
Inventory	-	-	-	-	-
Other Current Assets	36	1	3	44	95
Total Current Assets	60	2	11	55	168
Fixed Assets	30	3	4	26	83
Less: Accum. Dep. on Fixed Assets	9	2	2	5	27
Other Assets	53	-	60	52	93
Total Assets	134	3	74	128	317
Liabilities and Equity					
Current Loans	4	-	-	8	10
Other Current Liabilities	30	3	7	27	79
Total Current Liabilities	34	3	7	35	89
Mortgages Payable	1	-	-	-	2
Long Term Debt	3	-	-	-	11
Other Liabilities	32	-	29	19	75
Total Liabilities	70	3	36	54	178
Total Equity	64	-	37	74	139

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,504	1,126	1,126	1,126	1,126
Businesses in sample	75				
Low sales value (\$000's)	(1)	(1)	20	27	60
High sales value (\$000's)	(1)	20	27	60	(1)
Average					
Liquidity Ratio					
Current ratio (times)	6.7	1.1	7.7	1.5	14.3
Leverage Ratios					
Debt/Equity ratio (times)	59.7	7.2	5.9	192.7	35.5
Interest Coverage ratio (times)	54.8	78.3	9.6	...	191.0
Debt ratio (times)	0.7	0.9	0.7	0.6	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,189	547	547	547	548
Businesses in sample	28				
Low sales value (\$000's)	(1)	(1)	24	40	64
High sales value (\$000's)	(1)	24	40	64	(1)
Average (\$000's)					
Source of Funds					
From Operations	20	10	5	2	55
Sale of Fixed Assets	1	1	1	-	2
Increase in Long Term Debt	-	1	-	-	1
Advances From Owners and Affiliates	23	-	13	8	60
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	6	2	-	20	2
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	50	14	19	29	120
Application of Funds					
Purchase of Fixed Assets	3	1	-	1	8
Payment of Dividends	5	-	-	-	17
Repayment of Long Term Debt	12	-	-	2	38
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	3	-	1	-	10
Repayment of Adv. From Owners and Affil.	15	9	2	6	39
Decrease in Equity	-	-	-	-	-
Tax Adjustments	2	-	-	7	2
Other Applications	4	-	-	-	13
Total	44	11	3	17	129
Increase (Decrease) in Net Working Capital	6	3	16	13	-8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,443	103,596	4,043	323	177
less than 20	1,377	61,713	2,404	313	171
20 - 99	52	29,392	1,095	8	5
100 - 499	11	10,784	472	2	-
500 and over	3	1,707	72	-	1
1985					
Total	1,424	122,920	4,365	286	...
less than 20	1,362	73,323	2,587	281	...
20 - 99	48	32,318	1,160	4	...
100 - 499	10	12,633	454	1	...
500 and over	4	4,646	164	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,046	751	772	761	762
Total Sales \$	255,796	8,903	15,674	33,241	197,978
Total Expense \$	200,590	1,481	3,960	20,828	174,321
Net Profit (loss) \$	55,206	7,422	11,714	12,413	23,657
Businesses reporting a profit (No.)	2,769	728	737	674	630
Total Sales \$	211,585	8,625	14,954	29,260	158,746
Total Expense \$	148,668	1,002	2,877	15,765	129,024
Net Profit \$	62,917	7,623	12,077	13,495	29,722
Businesses reporting loss (No.)	277	23	35	87	132
Total Sales \$	44,211	278	720	3,981	39,232
Total Expense \$	51,922	479	1,083	5,063	45,297
Net Loss \$	-7,711	-201	-363	-1,082	-6,065
1983					
All Businesses (No.)	2,447	600	615	619	613
Total Sales \$	245,716	8,251	16,504	34,691	186,270
Total Expense \$	192,739	3,048	6,775	21,490	161,426
Net Profit (loss) \$	52,977	5,203	9,729	13,201	24,844
Businesses reporting a profit (No.)	2,141	551	549	538	503
Total Sales \$	200,339	7,641	14,808	30,127	147,763
Total Expense \$	138,250	1,827	4,380	15,811	116,232
Net Profit \$	62,089	5,814	10,428	14,316	31,531
Businesses reporting a loss (No.)	306	49	66	81	110
Total Sales \$	45,377	610	1,696	4,564	38,507
Total Expense \$	54,489	1,221	2,395	5,679	45,194
Net Loss \$	-9,112	-611	-699	-1,115	-6,687
1984					
All Businesses (No.)	4,546	1,121	1,140	1,105	1,180
Total Sales \$	364,497	14,500	27,673	51,007	271,317
Total Expense \$	283,342	2,610	10,243	32,600	237,889
Net Profit (loss) \$	81,155	11,890	17,430	18,407	33,428
Businesses reporting a profit (No.)	3,806	1,024	1,055	842	885
Total Sales \$	276,428	13,126	25,234	37,379	200,689
Total Expense \$	178,933	1,079	7,046	13,971	156,837
Net Profit \$	97,495	12,047	18,188	23,408	43,852
Businesses reporting a loss (No.)	740	97	85	263	295
Total Sales \$	88,069	1,374	2,439	13,628	70,628
Total Expense \$	104,409	1,531	3,197	18,629	81,052
Net Loss \$	-16,340	-157	-758	-5,001	-10,424
1985					
All Businesses (No.)	4,602	1,149	1,120	1,171	1,162
Total Sales \$	313,825	14,604	24,155	46,488	228,578
Total Expense \$	200,235	2,654	9,803	29,980	157,798
Net Profit (loss) \$	113,590	11,950	14,352	16,508	70,780
Businesses reporting a profit (No.)	4,015	1,130	1,000	847	1,038
Total Sales \$	269,448	14,375	21,641	33,282	200,150
Total Expense \$	146,205	2,396	6,383	11,881	125,545
Net Profit \$	123,243	11,979	15,258	21,401	74,605
Businesses reporting a loss (No.)	587	19	120	324	124
Total Sales \$	44,377	229	2,514	13,206	28,428
Total Expense \$	54,030	258	3,420	18,099	32,253
Net Loss \$	-9,653	-29	-906	-4,893	-3,825

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	747	186	187	187	187
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	149	273	514
High sales value (\$000's)	(1)	149	273	514	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	30.9	50.6	34.5	21.0	19.5	100.0	30.9	50.6	34.5	21.0	19.5
Mortgage Interest	2.8	...	...	...	...	12.4	22.5	...	...	...	...
Depreciation	9.0	10.7	12.4	7.5	6.1	93.8	9.6	13.1	12.4	7.5	6.5
Repairs & Maintenance	3.9	5.8	4.2	3.3	2.6	99.3	4.0	5.8	4.2	3.3	2.6
Heat, Light & Telephone	8.1	13.6	8.8	5.6	4.9	100.0	8.1	13.6	8.8	5.6	4.9
Business & Property Tax	4.9	9.7	4.7	2.6	2.8	99.3	4.9	9.7	4.7	2.6	2.9
Insurance	1.5	1.9	1.9	1.3	1.0	99.3	1.5	1.9	1.9	1.3	1.0
Rent	0.7	...	...	...	...	16.6	4.2	...	...	...	...
Personnel Expenses	19.3	7.9	17.2	21.1	29.7	96.9	20.0	9.0	17.2	21.1	29.7
Financial Expenses	10.2	15.0	9.4	10.4	6.4	99.3	10.3	15.0	9.4	10.4	6.6
Bank Interest & Charges	9.3	14.0	8.6	9.4	5.7	94.5	9.9	14.0	8.6	9.8	6.7
Professional Fees	0.9	1.0	0.8	1.1	0.7	96.4	0.9	1.0	0.9	1.1	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	7.2	9.0	10.5	5.5	4.6	100.0	7.2	9.0	10.5	5.5	4.6
Advertising	2.0	1.8	2.0	2.2	2.2	98.0	2.1	1.8	2.0	2.3	2.2
Supplies	3.2	6.0	3.5	2.2	1.6	100.0	3.2	6.0	3.5	2.2	1.6
Delivery	1.4	0.4	4.3	1.1	0.5	68.6	2.1	1.0	5.0	1.4	0.6
Laundry & Cleaning Expenses	0.5	0.8	0.6	0.1	0.4	43.7	1.0	1.8	1.4	0.2	0.7
Other Expenses	30.2	4.8	31.7	44.8	38.4	99.3	30.5	4.9	31.7	44.8	38.4
Profit (loss)	2.2	12.8	-3.1	-2.8	1.4	100.0	2.2	12.8	-3.1	-2.8	1.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	747	186	187	187	187
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	149	273	514
High sales value (\$000's)	(1)	149	273	514	(1)
Average (\$000's)					
Assets					
Cash	27	2	8	20	70
Accounts and Notes Receivable	7	-	1	1	23
Inventory	10	-	2	11	25
Other Current Assets	5	-	1	7	11
Total Current Assets	49	3	13	40	129
Fixed Assets	711	158	606	474	1,515
Less Accum. Dep. on Fixed Assets	213	13	199	108	506
Other Assets	34	-	76	20	45
Total Assets	581	148	496	427	1,184
Liabilities and Equity					
Current Loans	23	-	12	9	65
Other Current Liabilities	48	13	17	36	115
Total Current Liabilities	71	14	29	45	180
Mortgages Payable	140	14	81	167	273
Long Term Debt	122	-	180	52	251
Other Liabilities	202	85	184	119	400
Total Liabilities	535	113	474	384	1,105
Total Equity	46	35	22	43	79

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	747	186	187	187	187
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	149	273	514
High sales value (\$000's)	(1)	149	273	514	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.7	1.1	1.0	1.8	2.6
Leverage Ratios					
Debt Equity ratio (times)	-0.1	0.5	0.2	0.1	-0.9
Interest Coverage ratio (times)	11.3	16.6	...	13.2	15.8
Debt ratio (times)	0.8	0.5	1.1	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	573	143	143	143	144
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	144	378	606
High sales value (\$000's)	(1)	144	378	606	(1)
Average (\$000's)					
Source of Funds					
From Operations	41	18	1	53	87
Sale of Fixed Assets	19	-	1	-	66
Increase in Long Term Debt	115	127	228	15	80
Advances From Owners and Affiliates	12	6	22	3	13
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	12	11	-	40	-
Tax Adjustments	-	-	1	-	-
Other Sources	-	-	1	-	-
Total	199	163	254	112	246
Application of Funds					
Purchase of Fixed Assets	22	1	21	19	42
Payment of Dividends	4	-	-	8	7
Repayment of Long Term Debt	60	7	35	78	109
Current Portion of Long Term Debt	1	-	-	-	1
Purchase of Investments	3	14	-	-	-
Repayment of Adv. From Owners and Affil.	9	6	5	5	19
Decrease in Equity	1	-	-	3	1
Tax Adjustments	-	-	-	-	2
Other Applications	3	-	10	-	-
Total	103	28	72	114	181
Increase (Decrease) in Net Working Capital	95	134	181	-2	65

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	984	237,505	27,108	130	62
less than 20	683	31,444	3,567	100	53
20 - 99	223	79,400	9,070	20	8
100 - 499	60	73,953	8,449	7	1
500 and over	18	52,708	6,022	3	-
1985					
Total	947	259,315	24,975	105	...
less than 20	690	38,882	3,744	78	
20 - 99	197	83,963	8,087	19	
100 - 499	43	65,076	6,268	6	
500 and over	17	71,394	6,876	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	550	137	137	138	138
Total Sales \$	239,168	7,375	25,298	55,752	150,743
Total Expense \$	237,371	7,477	22,869	59,901	147,124
Net Profit (loss) \$	1,797	-102	2,429	-4,149	3,619
Businesses reporting a profit (No.)	302	89	79	66	68
Total Sales \$	121,388	4,879	13,922	26,926	75,661
Total Expense \$	104,013	3,830	10,181	23,982	66,020
Net Profit \$	17,375	1,049	3,741	2,944	9,641
Businesses reporting loss (No.)	248	48	58	72	70
Total Sales \$	117,780	2,496	11,376	28,826	75,082
Total Expense \$	133,358	3,647	12,688	35,919	81,104
Net Loss \$	-15,578	-1,151	-1,312	-7,093	-6,022
1983					
All Businesses (No.)	582	140	150	146	146
Total Sales \$	256,050	7,635	24,895	61,380	162,140
Total Expense \$	254,729	6,879	25,187	61,366	161,297
Net Profit (loss) \$	1,321	756	-292	14	843
Businesses reporting a profit (No.)	366	101	83	87	95
Total Sales \$	162,292	5,840	14,126	37,818	104,508
Total Expense \$	146,068	4,209	12,169	33,474	96,216
Net Profit \$	16,224	1,631	1,957	4,344	8,292
Businesses reporting a loss (No.)	216	39	67	59	51
Total Sales \$	93,758	1,795	10,769	23,562	57,632
Total Expense \$	108,661	2,670	13,018	27,892	65,081
Net Loss \$	-14,903	-875	-2,249	-4,330	-7,449
1984					
All Businesses (No.)	676	160	157	186	173
Total Sales \$	266,602	9,038	20,280	55,813	181,471
Total Expense \$	260,083	8,747	21,141	53,265	176,930
Net Profit (loss) \$	6,519	291	-861	2,548	4,541
Businesses reporting a profit (No.)	352	93	62	71	126
Total Sales \$	167,639	6,083	6,025	27,004	128,527
Total Expense \$	150,978	5,334	3,526	22,137	119,981
Net Profit \$	16,661	749	2,499	4,867	8,546
Businesses reporting a loss (No.)	324	67	95	115	47
Total Sales \$	98,963	2,955	14,255	28,809	52,944
Total Expense \$	109,105	3,413	17,615	31,128	56,949
Net Loss \$	-10,142	-458	-3,360	-2,319	-4,005
1985					
All Businesses (No.)	775	154	229	189	203
Total Sales \$	348,640	9,916	45,267	71,474	221,983
Total Expense \$	331,835	9,215	47,250	73,047	202,323
Net Profit (loss) \$	16,805	701	-1,983	-1,573	19,660
Businesses reporting a profit (No.)	430	92	92	113	133
Total Sales \$	215,305	5,452	19,557	42,160	148,136
Total Expense \$	180,802	4,664	18,478	39,803	117,857
Net Profit \$	34,503	788	1,079	2,357	30,279
Businesses reporting a loss (No.)	345	62	137	76	70
Total Sales \$	133,335	4,464	25,710	29,314	73,847
Total Expense \$	151,033	4,551	28,772	33,244	84,466
Net Loss \$	-17,698	-87	-3,062	-3,930	-10,619

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	529	131	133	132	133
Total Sales \$	234,204	7,058	25,182	54,515	147,449
Total Expense \$	232,827	7,150	22,776	58,717	144,184
Net Profit (loss) \$	1,377	-92	2,406	-4,202	3,265
Businesses reporting a profit (No.)	288	85	76	63	64
Total Sales \$	117,890	4,617	13,671	26,435	72,967
Total Expense \$	100,895	3,556	10,078	23,574	63,687
Net Profit \$	16,795	1,061	3,593	2,861	9,280
Businesses reporting loss (No.)	241	46	57	69	69
Total Sales \$	116,514	2,441	11,511	28,080	74,482
Total Expense \$	131,932	3,594	12,698	35,143	80,497
Net Loss \$	-15,418	-1,153	-1,187	-7,063	-6,015
1983					
All Businesses (No.)	559	139	140	140	140
Total Sales \$	249,136	7,952	24,235	60,219	156,730
Total Expense \$	248,400	8,008	24,000	59,969	156,423
Net Profit (loss) \$	736	-56	235	250	307
Businesses reporting a profit (No.)	348	91	84	84	89
Total Sales \$	156,968	5,187	14,656	38,027	99,098
Total Expense \$	141,475	3,859	12,682	33,592	91,342
Net Profit \$	15,493	1,328	1,974	4,435	7,756
Businesses reporting a loss (No.)	211	48	56	56	51
Total Sales \$	92,168	2,765	9,579	22,192	57,632
Total Expense \$	106,925	4,149	11,318	26,377	65,081
Net Loss \$	-14,757	-1,384	-1,739	-4,185	-7,449
1984					
All Businesses (No.)	659	145	155	186	173
Total Sales \$	265,697	8,313	20,100	55,813	181,471
Total Expense \$	259,197	8,038	20,964	53,265	176,930
Net Profit (loss) \$	6,500	275	-864	2,548	4,541
Businesses reporting a profit (No.)	344	87	60	71	126
Total Sales \$	166,880	5,504	5,845	27,004	128,527
Total Expense \$	150,274	4,807	3,349	22,137	119,981
Net Profit \$	16,606	697	2,496	4,867	8,546
Businesses reporting a loss (No.)	315	58	95	115	47
Total Sales \$	98,817	2,809	14,255	28,809	52,944
Total Expense \$	108,923	3,231	17,615	31,128	56,949
Net Loss \$	-10,106	-422	-3,360	-2,319	-4,005
1985					
All Businesses (No.)	775	154	229	189	203
Total Sales \$	348,640	9,916	45,267	71,474	221,983
Total Expense \$	331,835	9,215	47,250	73,047	202,323
Net Profit (loss) \$	16,805	701	-1,983	-1,573	19,660
Businesses reporting a profit (No.)	430	92	92	113	133
Total Sales \$	215,305	5,452	19,557	42,160	148,136
Total Expense \$	180,802	4,664	18,478	39,803	117,857
Net Profit \$	34,503	788	1,079	2,357	30,279
Businesses reporting a loss (No.)	345	62	137	76	70
Total Sales \$	133,335	4,464	25,710	29,314	73,847
Total Expense \$	151,033	4,551	28,772	33,244	84,466
Net Loss \$	-17,698	-87	-3,062	-3,930	-10,619

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	2,191	547		548		548					
Businesses in sample	145										
Low sales value (\$000's)	(1)	(1)		86		166		166		398	
High sales value (\$000's)	(1)	86		166		398				(1)	

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	44.2	49.2	43.3	46.2	38.4	100.0	44.2	49.2	43.3	46.2	38.4
Occupancy Expenses	20.7	23.7	25.1	17.3	17.8	99.2	20.9	23.7	25.1	17.8	17.8
Mortgage Interest	0.1	...	...	...	...	2.7	4.1	-	-	...	...
Depreciation	4.5	3.9	5.6	4.3	4.0	83.7	5.3	9.7	5.9	4.5	4.1
Repairs & Maintenance	1.5	2.0	1.3	1.2	1.7	91.7	1.7	2.6	1.3	1.3	1.8
Heat, Light & Telephone	4.0	6.0	3.6	3.7	3.0	98.4	4.1	6.1	3.6	3.8	3.1
Business & Property Tax	1.1	1.7	1.0	0.9	0.9	85.7	1.3	2.1	1.5	0.9	1.0
Insurance	1.2	2.6	1.0	0.8	0.6	89.2	1.3	3.1	1.4	0.8	0.6
Rent	8.3	7.4	12.5	6.1	7.5	78.4	10.5	11.2	16.5	7.2	8.9
Personnel Expenses	25.3	16.3	24.7	26.8	32.2	90.8	27.8	20.5	28.7	27.6	32.6
Financial Expenses	4.0	5.1	3.7	3.2	4.2	96.8	4.1	5.6	3.7	3.3	4.2
Bank Interest & Charges	2.6	2.8	2.9	2.4	2.6	94.5	2.8	3.2	3.0	2.5	2.6
Professional Fees	1.2	2.3	0.8	0.8	0.9	92.6	1.3	2.5	0.9	0.8	0.9
Franchise Fees	0.2	...	...	...	...	3.3	4.8	-	-	-	...
Sales and Admin. Expenses	4.3	5.8	3.2	3.3	5.3	96.7	4.5	6.3	3.2	3.4	5.4
Advertising	1.3	0.8	0.9	1.3	2.3	89.9	1.5	1.2	0.9	1.3	2.3
Supplies	1.5	1.7	0.9	1.3	2.1	86.6	1.7	2.6	1.1	1.3	2.2
Delivery	1.3	3.2	1.0	0.7	0.7	74.0	1.8	3.6	1.4	1.2	0.8
Fuel Expense	0.2	0.1	0.4	-	0.2	11.5	1.7	1.6	1.6	0.8	2.7
Other Expenses	2.0	1.7	0.9	2.7	2.2	76.4	2.6	1.9	1.6	4.1	2.5
Profit (loss)	-0.5	-1.7	-0.9	0.6	-0.1	99.2	-0.5	-1.7	-0.9	0.6	-0.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

TABLE 2. Balance Sheet Profile for 1985
Alberta, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,191	547	548	548	548
Businesses in sample	145				
Low sales value (\$000's)	(1)	(1)	86	166	398
High sales value (\$000's)	(1)	86	166	398	(1)
Average (\$000's)					
Assets					
Cash	12	1	2	7	36
Accounts and Notes Receivable	2	-	-	1	6
Inventory	7	1	4	7	17
Other Current Assets	3	-	2	1	9
Total Current Assets	24	2	8	16	67
Fixed Assets	144	30	75	110	347
Less Accum Dep on Fixed Assets	51	14	21	40	124
Other Assets	12	1	8	5	35
Total Assets	129	19	70	91	326
Liabilities and Equity					
Current Loans	11	-	2	13	27
Other Current Liabilities	35	16	13	17	92
Total Current Liabilities	46	16	15	31	119
Mortgages Payable	6	1	-	10	12
Long Term Debt	20	-	19	10	51
Other Liabilities	49	5	33	44	109
Total Liabilities	122	23	67	95	291
Total Equity	8	-3	3	-4	36

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,191	547	548	548	548
Businesses in sample	145				
Low sales value (\$000's)	(1)	(1)	86	166	398
High sales value (\$000's)	(1)	86	166	398	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.5	0.9	3.0	1.3	1.1
Leverage Ratios					
Debt Equity ratio (times)	-3.9	-2.8	-4.1	-11.7	4.2
Interest Coverage ratio (times)	5.2	15.8	14.6	-	...
Debt ratio (times)	1.1	1.0	0.9	1.0	1.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,417	354	354	354	355
Businesses in sample	62				
Low sales value (\$000's)	(1)	(1)	134	305	538
High sales value (\$000's)	(1)	134	305	538	(1)
Average (\$000's)					
Source of Funds					
From Operations	18	2	-	17	51
Sale of Fixed Assets	4	-	-	1	14
Increase in Long Term Debt	21	11	1	26	44
Advances From Owners and Affiliates	11	4	4	16	19
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	2	-	5	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	3	-	-	-	-
Total	59	17	11	61	144
Application of Funds					
Purchase of Fixed Assets	27	10	4	22	68
Payment of Dividends	6	-	-	4	18
Repayment of Long Term Debt	18	7	5	23	38
Current Portion of Long Term Debt	1	-	-	2	3
Purchase of Investments	-	-	1	-	-
Repayment of Adv. From Owners and Affil.	8	4	5	6	17
Decrease in Equity	1	-	-	5	-
Tax Adjustments	-	-	-	-	1
Other Applications	1	-	-	2	-
Total	62	21	15	64	146
Increase (Decrease) in Net Working Capital	-4	-4	-4	-3	-2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,030	363,660	44,704	726	418
less than 20	2,377	100,999	12,368	631	369
20 - 99	582	147,290	18,131	88	40
100 - 499	53	52,121	6,421	5	6
500 and over	18	63,250	7,784	2	3
1985					
Total	3,326	403,799	43,977	550	...
less than 20	2,746	136,355	14,851	467	
20 - 99	508	146,312	15,939	71	
100 - 499	53	55,295	6,024	9	
500 and over	19	65,837	7,163	3	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,235	555	562	558	
Total Sales \$	488,146	17,784	48,356	105,815	316
Total Expense \$	476,929	16,876	44,566	104,859	310
Net Profit (loss) \$	11,217	908	3,790	956	5
Businesses reporting a profit (No.)	1,369	363	395	326	
Total Sales \$	272,698	11,547	34,455	61,442	165
Total Expense \$	244,922	8,901	28,884	55,049	152
Net Profit \$	27,776	2,646	5,571	6,393	13
Businesses reporting loss (No.)	866	192	167	232	
Total Sales \$	215,448	6,237	13,901	44,373	150
Total Expense \$	232,007	7,975	15,682	49,810	158
Net Loss \$	-16,559	-1,738	-1,781	-5,437	-7
1983					
All Businesses (No.)	2,494	617	629	624	
Total Sales \$	546,373	16,280	49,952	113,855	366
Total Expense \$	528,856	14,337	47,282	111,164	358
Net Profit (loss) \$	17,517	1,943	2,670	2,691	10
Businesses reporting a profit (No.)	1,569	405	405	352	
Total Sales \$	354,533	10,521	32,337	64,642	247
Total Expense \$	321,253	6,932	27,001	57,227	230
Net Profit \$	33,280	3,589	5,336	7,415	16
Businesses reporting a loss (No.)	925	212	224	272	
Total Sales \$	191,840	5,759	17,615	49,213	119
Total Expense \$	207,603	7,405	20,281	53,937	125
Net Loss \$	-15,763	-1,646	-2,666	-4,724	-6
1984					
All Businesses (No.)	3,146	786	784	777	
Total Sales \$	775,835	20,080	72,242	168,441	515
Total Expense \$	763,973	17,006	67,958	172,584	506
Net Profit (loss) \$	11,862	3,074	4,284	-4,143	8
Businesses reporting a profit (No.)	2,070	580	573	407	
Total Sales \$	484,526	15,314	52,971	78,536	337
Total Expense \$	453,043	9,764	46,367	75,104	321
Net Profit \$	31,483	5,550	6,604	3,432	15
Businesses reporting a loss (No.)	1,076	206	211	370	
Total Sales \$	291,309	4,766	19,271	89,905	177
Total Expense \$	310,930	7,242	21,591	97,480	184
Net Loss \$	-19,621	-2,476	-2,320	-7,575	-7
1985					
All Businesses (No.)	2,192	547	543	543	
Total Sales \$	684,515	24,323	73,710	156,300	430
Total Expense \$	681,328	24,092	76,486	154,761	425
Net Profit (loss) \$	3,187	231	-2,776	1,539	4
Businesses reporting a profit (No.)	1,229	326	255	333	
Total Sales \$	421,894	16,935	36,697	95,271	272
Total Expense \$	398,561	14,703	33,910	90,146	259
Net Profit \$	23,333	2,232	2,787	5,125	13
Businesses reporting a loss (No.)	963	221	288	210	
Total Sales \$	262,621	7,388	37,013	61,029	157
Total Expense \$	282,767	9,389	42,576	64,615	166
Net Loss \$	-20,146	-2,001	-5,563	-3,586	-8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,118	279	280	279	280
Total Sales \$	315,097	13,955	38,664	75,415	187,063
Total Expense \$	308,486	13,549	37,203	73,755	183,979
Net Profit (loss) \$	6,611	406	1,461	1,660	3,084
Businesses reporting a profit (No.)	634	174	175	143	142
Total Sales \$	167,273	8,600	23,881	38,947	95,845
Total Expense \$	151,713	7,059	21,172	35,289	88,193
Net Profit \$	15,560	1,541	2,709	3,658	7,652
Businesses reporting loss (No.)	484	105	105	136	138
Total Sales \$	147,824	5,355	14,783	36,468	91,218
Total Expense \$	156,773	6,490	16,031	38,466	95,786
Net Loss \$	-8,949	-1,135	-1,248	-1,998	-4,568
1983					
All Businesses (No.)	1,201	299	301	300	301
Total Sales \$	355,065	15,669	41,996	78,840	218,560
Total Expense \$	347,058	15,595	42,410	77,518	211,535
Net Profit (loss) \$	8,007	74	-414	1,322	7,025
Businesses reporting a profit (No.)	702	178	144	167	213
Total Sales \$	228,539	9,653	20,464	43,714	154,708
Total Expense \$	210,393	7,954	18,302	39,922	144,215
Net Profit \$	18,146	1,699	2,162	3,792	10,493
Businesses reporting a loss (No.)	499	121	157	133	88
Total Sales \$	126,526	6,016	21,532	35,126	63,852
Total Expense \$	136,665	7,641	24,108	37,596	67,320
Net Loss \$	-10,139	-1,625	-2,576	-2,470	-3,468
1984					
All Businesses (No.)	2,138	533	526	532	547
Total Sales \$	595,275	14,553	61,927	137,767	381,028
Total Expense \$	583,611	11,021	58,799	138,721	375,070
Net Profit (loss) \$	11,664	3,532	3,128	-954	5,958
Businesses reporting a profit (No.)	1,360	444	335	235	346
Total Sales \$	356,408	12,066	40,491	57,991	245,860
Total Expense \$	332,043	7,636	35,466	54,646	234,295
Net Profit \$	24,365	4,430	5,025	3,345	11,565
Businesses reporting a loss (No.)	778	89	191	297	201
Total Sales \$	238,867	2,487	21,436	79,776	135,168
Total Expense \$	251,568	3,385	23,333	84,075	140,775
Net Loss \$	-12,701	-898	-1,897	-4,299	-5,607
Total Expense \$	681,328	24,092	76,486	154,761	425,989
Net Profit (loss) \$	3,187	231	-2,776	1,539	4,193
Businesses reporting a profit (No.)	1,229	326	255	333	315
Total Sales \$	421,894	16,935	36,697	95,271	272,991
Total Expense \$	398,561	14,703	33,910	90,146	259,802
Net Profit \$	23,333	2,232	2,787	5,125	13,189
Businesses reporting a loss (No.)	963	221	288	210	244
Total Sales \$	262,621	7,388	37,013	61,029	157,191
Total Expense \$	282,767	9,389	42,576	64,615	166,187
Net Loss \$	-20,146	-2,001	-5,563	-3,586	-8,996

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	218	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services)

TABLE 2. Balance Sheet Profile for 1985
Alberta, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	218	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	18	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	4	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	23	--	--	--	--
Fixed Assets	91	--	--	--	--
Less: Accum. Dep. on Fixed Assets	33	--	--	--	--
Other Assets	95	--	--	--	--
Total Assets	177	--	--	--	--
Liabilities and Equity					
Current Loans	5	--	--	--	--
Other Current Liabilities	18	--	--	--	--
Total Current Liabilities	22	--	--	--	--
Mortgages Payable	36	--	--	--	--
Long Term Debt	5	--	--	--	--
Other Liabilities	73	--	--	--	--
Total Liabilities	137	--	--	--	--
Total Equity	40	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	218	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	4.7	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-26.7	--	--	--	--
Interest Coverage ratio (times)	7.0	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	113	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,030	363,660	44,704	726	418
less than 20	2,377	100,999	12,368	631	369
20 - 99	582	147,290	18,131	88	40
100 - 499	53	52,121	6,421	5	6
500 and over	18	63,250	7,784	2	3
1985					
Total	3,326	403,799	43,977	550	...
less than 20	2,746	136,355	14,851	467	...
20 - 99	508	146,312	15,939	71	...
100 - 499	53	55,295	6,024	9	...
500 and over	19	65,837	7,163	3	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	384	95	97	96	96
Total Sales \$	72,982	2,269	7,217	15,811	47,685
Total Expense \$	74,753	2,415	7,015	18,317	47,006
Net Profit (loss) \$	-1,771	-146	202	-2,506	679
Businesses reporting a profit (No.)	205	52	61	48	44
Total Sales \$	36,657	1,262	4,524	7,923	22,948
Total Expense \$	33,704	1,005	3,906	7,186	21,607
Net Profit \$	2,953	257	618	737	1,341
Businesses reporting loss (No.)	179	43	36	48	52
Total Sales \$	36,325	1,007	2,693	7,888	24,737
Total Expense \$	41,049	1,410	3,109	11,131	25,399
Net Loss \$	-4,724	-403	-416	-3,243	-662
1983					
All Businesses (No.)	430	104	110	108	108
Total Sales \$	90,768	3,110	9,200	19,402	59,056
Total Expense \$	88,920	2,935	9,021	18,948	58,016
Net Profit (loss) \$	1,848	175	179	454	1,040
Businesses reporting a profit (No.)	263	81	60	60	62
Total Sales \$	53,847	2,406	5,163	10,558	35,720
Total Expense \$	49,299	2,050	4,473	9,620	33,156
Net Profit \$	4,548	356	690	938	2,564
Businesses reporting a loss (No.)	167	23	50	48	46
Total Sales \$	36,921	704	4,037	8,844	23,336
Total Expense \$	39,621	885	4,548	9,328	24,860
Net Loss \$	-2,700	-181	-511	-484	-1,524
1984					
All Businesses (No.)	570	117	143	149	161
Total Sales \$	124,502	3,239	11,586	22,126	87,551
Total Expense \$	123,526	3,407	10,931	21,889	87,299
Net Profit (loss) \$	976	-168	655	237	252
Businesses reporting a profit (No.)	440	57	137	138	108
Total Sales \$	101,296	2,226	11,088	20,487	67,495
Total Expense \$	97,131	1,690	10,406	20,225	64,810
Net Profit \$	4,165	536	682	262	2,685
Businesses reporting a loss (No.)	130	60	6	11	53
Total Sales \$	23,206	1,013	498	1,639	20,056
Total Expense \$	26,395	1,717	525	1,664	22,489
Net Loss \$	-3,189	-704	-27	-25	-2,433
1985					
All Businesses (No.)	436	107	110	108	111
Total Sales \$	75,250	2,979	8,922	16,203	47,146
Total Expense \$	69,957	2,631	8,466	17,415	41,445
Net Profit (loss) \$	5,293	348	456	-1,212	5,701
Businesses reporting a profit (No.)	267	61	77	18	110
Total Sales \$	57,691	1,695	6,255	2,793	46,948
Total Expense \$	50,008	1,071	5,462	2,243	41,232
Net Profit \$	7,683	624	793	550	5,716
Businesses reporting a loss (No.)	169	46	33	90	1
Total Sales \$	17,559	1,284	2,667	13,410	198
Total Expense \$	19,949	1,560	3,004	15,172	213
Net Loss \$	-2,390	-276	-337	-1,762	-15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta. Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,733	433	433	433	434
Businesses in sample	66				
Low sales value (\$000's)	(1)	(1)	20	35	86
High sales value (\$000's)	(1)		35	86	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	23.8	32.6	24.7	16.9	21.3	100.0	23.8	32.6	24.7	16.9	21.3
Mortgage Interest	0.5					2.0	24.9	-	-	-	-
Depreciation	3.5	7.8	1.5	1.7	3.1	74.8	4.7	9.6	2.5	3.1	3.1
Repairs & Maintenance	1.0	1.5	0.3	0.8	1.4	62.1	1.6	3.8	1.1	0.9	1.7
Heat, Light & Telephone	4.2	7.6	3.2	3.5	2.5	89.2	4.7	9.4	3.9	3.7	2.5
Business & Property Tax	1.1	1.5	0.7	1.3	0.8	87.8	1.2	1.8	0.9	1.3	0.8
Insurance	1.0	1.5	0.8	1.1	0.7	85.7	1.2	2.2	1.0	1.2	0.7
Rent	12.5	12.9	16.2	8.5	12.8	84.0	14.9	22.3	16.2	10.9	12.8
Personnel Expenses	28.8	7.1	13.0	38.5	54.2	70.7	40.7	27.0	21.3	41.6	54.2
Financial Expenses	4.2	2.2	1.5	5.9	6.8	90.4	4.6	2.7	1.9	5.9	6.8
Bank interest & Charges	2.1	1.4	1.2	3.8	2.1	77.1	2.8	1.8	2.7	4.6	2.1
Professional Fees	2.0	0.8	0.3	2.1	4.6	80.5	2.5	1.6	0.4	2.3	4.6
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	13.0	16.5	12.8	12.0	10.8	100.0	13.0	16.5	12.8	12.0	10.8
Advertising	2.3	3.6	1.3	1.9	2.2	90.0	2.5	3.8	1.5	2.5	2.2
Supplies	9.6	11.0	10.4	9.2	8.1	97.8	9.9	11.0	11.5	9.2	8.1
Delivery	1.1	1.9	1.0	0.9	0.5	60.8	1.8	2.8	1.8	1.5	0.8
Other Expenses	10.8	16.4	11.9	10.9	4.4	77.7	13.9	20.8	15.6	12.4	6.6
Profit (loss)	19.4	25.1	36.1	15.8	2.5	100.0	19.4	25.1	36.1	15.8	2.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services

TABLE 2. Balance Sheet Profile for 1985
Alberta, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,733	433	433	433	434
Businesses in sample	66				
Low sales value (\$000's)	(1)	(1)	20	35	86
High sales value (\$000's)	(1)	20	35	86	(1)
Average (\$000's)					
Assets					
Cash	3	-	-	3	7
Accounts and Notes Receivable	-	-	-	-	1
Inventory	1	-	-	1	3
Other Current Assets	1	-	-	2	2
Total Current Assets	5	-	-	6	13
Fixed Assets	18	1	1	37	31
Less Accum. Dep. on Fixed Assets	4	-	-	3	13
Other Assets	5	-	-	-	18
Total Assets	24	1	1	41	50
Liabilities and Equity					
Current Loans	1	-	-	1	4
Other Current Liabilities	4	-	-	5	12
Total Current Liabilities	6	-	1	6	16
Mortgages Payable	4	-	-	17	-
Long Term Debt	2	-	-	-	5
Other Liabilities	9	-	-	13	23
Total Liabilities	21	-	1	36	44
Total Equity	3	1	-	5	6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,733	433	433	433	434
Businesses in sample	66				
Low sales value (\$000's)	(1)	(1)	20	35	86
High sales value (\$000's)	(1)	20	35	86	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.2	-	7.6	8.9	2.0
Leverage Ratios					
Debt Equity ratio (times)	2.4	-	1.9	4.4	1.3
Interest Coverage ratio (times)	79.2	103.5	17.1	78.3	86.7
Debt ratio (times)	0.9	-	3.6	0.7	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	393	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	9	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	13	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	23	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	2	--	--	--	--
Payment of Dividends	20	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	27	--	--	--	--
Increase (Decrease) in Net Working Capital	-4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,041	46,916	3,032	151	146
less than 20	1,027	40,550	2,621	150	142
20 - 99	12	3,608	233	1	4
100 - 499	X	X	147	-	-
500 and over	X	X	31	-	-
1985					
Total	1,206	59,637	5,113	163	...
less than 20	1,167	45,205	3,876	159	
20 - 99	35	10,237	878	3	
100 - 499	X	X	81	-	
500 and over	X	X	278	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,202	291	307	303	301
Total Sales \$	81,571	4,446	8,417	15,944	52,764
Total Expense \$	69,855	2,514	5,634	13,195	48,512
Net Profit (loss) \$	11,716	1,932	2,783	2,749	4,252
Businesses reporting a profit (No.)	1,033	256	276	269	232
Total Sales \$	61,567	3,838	7,659	14,071	35,999
Total Expense \$	48,453	1,676	4,768	11,130	30,879
Net Profit \$	13,114	2,162	2,891	2,941	5,120
Businesses reporting loss (No.)	169	35	31	34	69
Total Sales \$	20,004	608	758	1,873	16,765
Total Expense \$	21,402	838	866	2,065	17,633
Net Loss \$	-1,398	-230	-108	-192	-868
1983					
All Businesses (No.)	1,397	334	364	349	350
Total Sales \$	86,940	4,869	8,905	17,020	56,146
Total Expense \$	72,720	2,405	4,461	14,433	51,421
Net Profit (loss) \$	14,220	2,464	4,444	2,587	4,725
Businesses reporting a profit (No.)	1,238	328	356	284	270
Total Sales \$	71,761	4,776	8,696	13,775	44,514
Total Expense \$	56,124	2,252	4,134	10,748	38,990
Net Profit \$	15,637	2,524	4,562	3,027	5,524
Businesses reporting a loss (No.)	159	6	8	65	80
Total Sales \$	15,179	93	209	3,245	11,632
Total Expense \$	16,596	153	327	3,685	12,431
Net Loss \$	-1,417	-60	-118	-440	-799
1984					
All Businesses (No.)	1,444	350	359	369	366
Total Sales \$	99,727	5,167	9,367	17,114	68,079
Total Expense \$	81,499	2,695	6,758	13,670	58,376
Net Profit (loss) \$	18,228	2,472	2,609	3,444	9,703
Businesses reporting a profit (No.)	1,273	306	317	358	292
Total Sales \$	86,090	4,551	8,237	16,497	56,805
Total Expense \$	66,981	2,017	5,544	12,814	46,606
Net Profit \$	19,109	2,534	2,693	3,683	10,199
Businesses reporting a loss (No.)	171	44	42	11	74
Total Sales \$	13,637	616	1,130	617	11,274
Total Expense \$	14,518	678	1,214	856	11,770
Net Loss \$	-881	-62	-84	-239	-496
1985					
All Businesses (No.)	1,733	425	433	391	484
Total Sales \$	97,876	6,178	11,341	20,222	60,135
Total Expense \$	82,890	3,750	7,807	15,809	55,524
Net Profit (loss) \$	14,986	2,428	3,534	4,413	4,611
Businesses reporting a profit (No.)	1,427	363	384	384	296
Total Sales \$	73,732	5,288	10,043	19,866	38,535
Total Expense \$	57,525	2,557	6,292	15,438	33,238
Net Profit \$	16,207	2,731	3,751	4,428	5,297
Businesses reporting a loss (No.)	306	62	49	7	188
Total Sales \$	24,144	890	1,298	356	21,600
Total Expense \$	25,365	1,193	1,515	371	22,286
Net Loss \$	-1,221	-303	-217	-15	-686

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	502	125	125	126	126
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	35	61	138
High sales value (\$000's)	(1)	35	61	138	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	31.5	33.6	46.6	19.9	24.0	100.0	31.5	33.6	46.6	19.9	24.0
Mortgage Interest	-	...	...	...	...	8.9	0.2	...	...	...	...
Depreciation	8.2	7.4	13.5	3.2	7.4	79.2	10.4	12.4	13.5	7.8	7.4
Repairs & Maintenance	3.2	4.9	3.9	2.1	2.2	76.7	4.2	9.5	4.2	4.4	2.2
Heat, Light & Telephone	7.2	11.7	10.2	4.8	3.0	95.8	7.6	11.7	10.7	4.8	3.3
Business & Property Tax	1.3	0.9	3.0	0.4	0.5	87.2	1.5	1.0	3.0	0.8	0.5
Insurance	1.0	0.4	1.5	1.0	0.9	62.7	1.6	0.8	2.2	2.2	1.2
Rent	10.5	8.1	14.4	8.4	10.1	74.1	14.2	15.3	23.7	8.7	11.7
Personnel Expenses	22.3	0.7	15.8	18.4	46.4	76.0	29.3	5.8	19.2	18.4	46.4
Financial Expenses	7.5	6.8	14.7	2.9	4.3	96.3	7.8	6.8	16.9	2.9	4.3
Bank Interest & Charges	4.9	4.8	9.2	1.6	3.2	95.1	5.2	4.8	11.2	1.6	3.2
Professional Fees	2.6	2.1	5.5	1.3	1.1	86.0	3.0	4.0	6.3	1.3	1.1
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	10.0	4.6	13.8	8.7	11.0	91.4	10.9	7.7	13.8	8.7	11.0
Advertising	1.5	0.8	1.9	1.3	1.8	81.2	1.9	1.3	3.0	1.3	1.8
Supplies	5.7	2.4	7.1	4.5	7.6	82.5	6.9	13.3	7.1	4.5	7.6
Delivery	2.7	1.4	4.8	3.0	1.6	50.9	5.4	14.5	8.8	6.8	2.0
Other Expenses	8.1	5.7	10.2	5.7	9.4	100.0	8.1	5.7	10.2	5.7	9.4
Profit (loss)	20.7	48.6	-1.1	44.2	5.0	100.0	20.7	48.6	-1.1	44.2	5.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

TABLE 2. Balance Sheet Profile for 1985
Alberta, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	502	125	125	126	126
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	35	61	138
High sales value (\$000's)	(1)	35	61	138	(1)
Average (\$000's)					
Assets					
Cash	7	13	1	2	10
Accounts and Notes Receivable	1	-	1	1	3
Inventory	1	-	-	1	2
Other Current Assets	1	-	-	-	4
Total Current Assets	10	13	2	5	20
Fixed Assets	54	15	36	34	111
Less: Accum. Dep. on Fixed Assets	25	6	13	14	58
Other Assets	31	66	3	31	33
Total Assets	70	88	28	56	107
Liabilities and Equity					
Current Loans	5	-	5	4	8
Other Current Liabilities	62	186	1	6	70
Total Current Liabilities	67	186	6	10	77
Mortgages Payable	4	-	16	-	-
Long Term Debt	8	9	2	7	14
Other Liabilities	12	-	6	42	5
Total Liabilities	91	195	29	59	96
Total Equity	-21	-107	-1	-3	10

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	502	125	125	126	126
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	35	61	138
High sales value (\$000's)	(1)	35	61	138	(1)
Average					
Liquidity Ratio					
Current ratio (times)	0.5	0.1	1.0	0.7	0.3
Leverage Ratios					
Debt/Equity ratio (times)	21.6	1.3	-3.1	94.1	-3.7
Interest Coverage ratio (times)	132.1	185.4	12.9	...	7.5
Debt ratio (times)	1.1	1.6	0.9	1.0	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta. Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	173	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	60	--	--	--	--
Sale of Fixed Assets	11	--	--	--	--
Increase in Long Term Debt	82	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	2	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	159	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	14	--	--	--	--
Payment of Dividends	90	--	--	--	--
Repayment of Long Term Debt	11	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Affil.	31	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	1	--	--	--	--
Total	150	--	--	--	--
Increase (Decrease) in Net Working Capital	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta. Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	497	44,421	3,887	86	55
less than 20	466	17,877	1,581	85	54
20 - 99	23	8,070	698	1	1
100 - 499	5	6,294	554	-	-
500 and over	3	12,180	1,054	-	-
1985					
Total	484	47,273	3,766	61	...
less than 20	457	19,588	1,572	60	
20 - 99	20	8,282	654	1	
100 - 499	6	X	1,183	-	
500 and over	X	X	357	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	578	133	154	146	145
Total Sales \$	64,629	2,392	4,881	10,560	46,796
Total Expense \$	61,661	2,753	4,086	9,988	44,834
Net Profit (loss) \$	2,968	-361	795	572	1,962
Businesses reporting a profit (No.)	316	46	98	89	83
Total Sales \$	39,364	746	3,230	6,307	29,081
Total Expense \$	34,391	535	2,182	5,286	26,388
Net Profit \$	4,973	211	1,048	1,021	2,693
Businesses reporting loss (No.)	262	87	56	57	62
Total Sales \$	25,265	1,646	1,651	4,253	17,715
Total Expense \$	27,270	2,218	1,904	4,702	18,446
Net Loss \$	-2,005	-572	-253	-449	-731
1983					
All Businesses (No.)	632	141	173	153	165
Total Sales \$	62,890	1,694	4,592	9,485	47,119
Total Expense \$	59,044	1,193	4,029	8,657	45,165
Net Profit (loss) \$	3,846	501	563	828	1,954
Businesses reporting a profit (No.)	471	113	123	114	121
Total Sales \$	45,812	1,362	3,259	6,911	34,280
Total Expense \$	40,430	796	2,295	5,698	31,641
Net Profit \$	5,382	566	964	1,213	2,639
Businesses reporting a loss (No.)	161	28	50	39	44
Total Sales \$	17,078	332	1,333	2,574	12,839
Total Expense \$	18,614	397	1,734	2,959	13,524
Net Loss \$	-1,536	-65	-401	-385	-685
1984					
All Businesses (No.)	410	102	102	98	108
Total Sales \$	45,117	1,561	2,985	5,869	34,702
Total Expense \$	43,189	1,672	2,116	6,425	32,976
Net Profit (loss) \$	1,928	-111	869	-556	1,726
Businesses reporting a profit (No.)	261	49	91	30	91
Total Sales \$	27,208	739	2,652	1,615	22,202
Total Expense \$	24,142	648	1,771	1,322	20,401
Net Profit \$	3,066	91	881	293	1,801
Businesses reporting a loss (No.)	149	53	11	68	17
Total Sales \$	17,909	822	333	4,254	12,500
Total Expense \$	19,047	1,024	345	5,103	12,575
Net Loss \$	-1,138	-202	-12	-849	-75
1985					
All Businesses (No.)	503	83	169	123	128
Total Sales \$	68,051	1,568	6,422	12,215	47,846
Total Expense \$	55,218	1,271	3,902	10,874	39,171
Net Profit (loss) \$	12,833	297	2,520	1,341	8,675
Businesses reporting a profit (No.)	410	58	127	102	123
Total Sales \$	60,382	1,100	4,665	10,629	43,988
Total Expense \$	46,881	721	1,670	9,183	35,307
Net Profit \$	13,501	379	2,995	1,446	8,681
Businesses reporting a loss (No.)	93	25	42	21	5
Total Sales \$	7,669	468	1,757	1,586	3,858
Total Expense \$	8,337	550	2,232	1,691	3,864
Net Loss \$	-668	-82	-475	-105	-6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	268	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	22.2	--	--	--	--	77.1	28.8	--	--	--	--
Repairs & Maintenance	11.9	--	--	--	--	84.3	14.1	--	--	--	--
Heat, Light & Telephone	1.4	--	--	--	--	64.2	2.1	--	--	--	--
Business & Property Tax	0.7	--	--	--	--	49.1	1.5	--	--	--	--
Insurance	1.3	--	--	--	--	69.4	1.9	--	--	--	--
Rent	7.0	--	--	--	--	86.1	8.2	--	--	--	--
Personnel Expenses	18.9	--	--	--	--	69.4	27.3	--	--	--	--
Financial Expenses	6.6	--	--	--	--	95.1	7.0	--	--	--	--
Bank Interest & Charges	4.1	--	--	--	--	83.3	5.0	--	--	--	--
Professional Fees	2.5	--	--	--	--	95.1	2.6	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	3.8	--	--	--	--	91.6	4.1	--	--	--	--
Advertising	0.9	--	--	--	--	68.7	1.3	--	--	--	--
Supplies	1.8	--	--	--	--	91.6	2.0	--	--	--	--
Delivery	1.1	--	--	--	--	50.4	2.1	--	--	--	--
Other Expenses	10.8	--	--	--	--	70.3	15.4	--	--	--	--
Profit (loss)	15.3	--	--	--	--	100.0	15.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment

TABLE 2. Balance Sheet Profile for 1985
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	268	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	53	--	--	--	--
Accounts and Notes Receivable	72	--	--	--	--
Inventory	7	--	--	--	--
Other Current Assets	38	--	--	--	--
Total Current Assets	171	--	--	--	--
Fixed Assets	805	--	--	--	--
Less: Accum. Dep. on Fixed Assets	420	--	--	--	--
Other Assets	23	--	--	--	--
Total Assets	578	--	--	--	--
Liabilities and Equity					
Current Loans	28	--	--	--	--
Other Current Liabilities	165	--	--	--	--
Total Current Liabilities	194	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	75	--	--	--	--
Other Liabilities	237	--	--	--	--
Total Liabilities	506	--	--	--	--
Total Equity	72	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	268	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	8.5	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-65.4	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	2.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	212	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	149	--	--	--	--
Sale of Fixed Assets	84	--	--	--	--
Increase in Long Term Debt	72	--	--	--	--
Advances From Owners and Affiliates	11	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	16	--	--	--	--
Sale of Investments	5	--	--	--	--
Tax Adjustments	4	--	--	--	--
Other Sources	-	--	--	--	--
Total	340	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	139	--	--	--	--
Payment of Dividends	81	--	--	--	--
Repayment of Long Term Debt	38	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	9	--	--	--	--
Repayment of Adv. From Owners and Affil.	24	--	--	--	--
Decrease in Equity	11	--	--	--	--
Tax Adjustments	4	--	--	--	--
Other Applications	-	--	--	--	--
Total	308	--	--	--	--
Increase (Decrease) in Net Working Capital	32	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	109	26,302	1,175	36	24
less than 20	90	6,412	280	34	23
20 - 99	16	9,643	433	2	1
100 - 499	3	10,247	462	-	-
500 and over	-	-	-	-	-
1985					
Total	129	26,140	1,087	21	...
less than 20	109	8,787	368	18	
20 - 99	17	12,330	517	1	
100 - 499	3	5,023	202	2	..
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	200	49	50	50	51
Total Sales \$	60,023	983	3,487	12,220	43,333
Total Expense \$	57,845	961	2,972	11,796	42,116
Net Profit (loss) \$	2,178	22	515	424	1,217
Businesses reporting a profit (No.)	115	36	25	25	29
Total Sales \$	33,989	666	1,754	6,237	25,332
Total Expense \$	29,308	527	943	4,980	22,858
Net Profit \$	4,681	139	811	1,257	2,474
Businesses reporting loss (No.)	85	13	25	25	22
Total Sales \$	26,034	317	1,733	5,983	18,001
Total Expense \$	28,537	434	2,029	6,816	19,258
Net Loss \$	-2,503	-117	-296	-833	-1,257
1983					
All Businesses (No.)	218	51	58	54	55
Total Sales \$	50,556	1,101	3,171	8,207	38,077
Total Expense \$	47,805	1,053	2,806	8,092	35,854
Net Profit (loss) \$	2,751	48	365	115	2,223
Businesses reporting a profit (No.)	130	37	33	27	33
Total Sales \$	31,165	814	1,712	3,971	24,668
Total Expense \$	26,928	683	1,097	3,446	21,702
Net Profit \$	4,237	131	615	525	2,966
Businesses reporting a loss (No.)	88	14	25	27	22
Total Sales \$	19,391	287	1,459	4,236	13,409
Total Expense \$	20,877	370	1,709	4,646	14,152
Net Loss \$	-1,486	-83	-250	-410	-743
1984					
All Businesses (No.)	248	47	59	73	69
Total Sales \$	67,637	913	1,785	14,682	50,257
Total Expense \$	51,095	940	1,538	11,867	36,750
Net Profit (loss) \$	16,542	-27	247	2,815	13,507
Businesses reporting a profit (No.)	225	44	57	73	51
Total Sales \$	54,892	866	1,688	14,682	37,656
Total Expense \$	36,291	866	1,408	11,867	22,150
Net Profit \$	18,601	-	280	2,815	15,506
Businesses reporting a loss (No.)	23	3	2	-	18
Total Sales \$	12,745	47	97	-	12,601
Total Expense \$	14,804	74	130	-	14,600
Net Loss \$	-2,059	-27	-33	-	-1,999
1985					
All Businesses (No.)	308	50	104	72	82
Total Sales \$	124,365	1,122	9,221	32,385	81,637
Total Expense \$	102,399	1,055	10,241	18,830	72,273
Net Profit (loss) \$	21,966	67	-1,020	13,555	9,364
Businesses reporting a profit (No.)	206	23	58	55	70
Total Sales \$	95,508	504	3,372	24,517	67,115
Total Expense \$	64,181	300	1,376	10,130	52,375
Net Profit \$	31,327	204	1,996	14,387	14,740
Businesses reporting a loss (No.)	102	27	46	17	12
Total Sales \$	28,857	618	5,849	7,868	14,522
Total Expense \$	38,218	755	8,865	8,700	19,898
Net Loss \$	-9,361	-137	-3,016	-832	-5,376

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	335	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	19.6	--	--	--	--	100.0	19.6	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	9.5	--	--	--	--	85.8	11.0	--	--	--	--
Repairs & Maintenance	0.6	--	--	--	--	84.6	0.7	--	--	--	--
Heat, Light & Telephone	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	59.7	0.4	--	--	--	--
Insurance	1.2	--	--	--	--	83.5	1.4	--	--	--	--
Rent	5.7	--	--	--	--	87.5	6.5	--	--	--	--
Personnel Expenses	9.8	--	--	--	--	90.9	10.8	--	--	--	--
Financial Expenses	6.8	--	--	--	--	100.0	6.8	--	--	--	--
Bank Interest & Charges	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Professional Fees	2.0	--	--	--	--	85.2	2.3	--	--	--	--
Franchise Fees	1.7	--	--	--	--	29.5	5.9	--	--	--	--
Sales and Admin. Expenses	11.1	--	--	--	--	100.0	11.1	--	--	--	--
Advertising	3.2	--	--	--	--	90.9	3.5	--	--	--	--
Supplies	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Delivery	4.9	--	--	--	--	88.8	5.5	--	--	--	--
Other Expenses	54.4	--	--	--	--	100.0	54.4	--	--	--	--
Profit (loss)	-1.7	--	--	--	--	100.0	-1.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	335	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	4	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	9	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	18	--	--	--	--
Fixed Assets	85	--	--	--	--
Less: Accum. Dep. on Fixed Assets	27	--	--	--	--
Other Assets	3	--	--	--	--
Total Assets	80	--	--	--	--
Liabilities and Equity					
Current Loans	10	--	--	--	--
Other Current Liabilities	12	--	--	--	--
Total Current Liabilities	22	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	2	--	--	--	--
Other Liabilities	13	--	--	--	--
Total Liabilities	37	--	--	--	--
Total Equity	42	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	335	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	3.4	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	21.1	--	--	--	--
Interest Coverage ratio (times)	23.2	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	70	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	70	--	--	--	--
Sale of Fixed Assets	7	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	82	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	57	--	--	--	--
Payment of Dividends	4	--	--	--	--
Repayment of Long Term Debt	11	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	78	--	--	--	--
Increase (Decrease) in Net Working Capital	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	227	73,215	2,957	40	45
less than 20	204	11,405	515	39	45
20 - 99	14	7,904	349	1	-
100 - 499	6	14,988	676	-	-
500 and over	3	38,918	1,417	-	-
1985					
Total	270	62,611	2,553	49	...
less than 20	253	13,949	586	49	-
20 - 99	10	5,375	225	-	-
100 - 499	4	5,902	247	-	...
500 and over	3	37,385	1,495	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	20	4	6	5	5
Total Sales \$	3,176	76	304	410	2,386
Total Expense \$	2,856	127	225	382	2,122
Net Profit (loss) \$	320	-51	79	28	264
Businesses reporting a profit (No.)	15	2	5	3	5
Total Sales \$	2,902	41	247	228	2,386
Total Expense \$	2,507	34	159	192	2,122
Net Profit \$	395	7	88	36	264
Businesses reporting loss (No.)	5	2	1	2	-
Total Sales \$	274	35	57	182	-
Total Expense \$	349	93	66	190	-
Net Loss \$	-75	-58	-9	-8	-
1983					
All Businesses (No.)	92	7	36	26	23
Total Sales \$	12,027	117	961	2,078	8,871
Total Expense \$	11,101	388	754	1,952	8,007
Net Profit (loss) \$	926	-271	207	126	864
Businesses reporting a profit (No.)	70	4	32	18	16
Total Sales \$	7,996	63	843	1,359	5,731
Total Expense \$	6,537	52	624	1,199	4,662
Net Profit \$	1,459	11	219	160	1,069
Businesses reporting a loss (No.)	22	3	4	8	7
Total Sales \$	4,031	54	118	719	3,140
Total Expense \$	4,564	336	130	753	3,345
Net Loss \$	-533	-282	-12	-34	-205
1984					
All Businesses (No.)	184	44	34	46	60
Total Sales \$	17,006	541	1,688	4,161	10,616
Total Expense \$	16,839	1,072	1,310	5,491	8,966
Net Profit (loss) \$	167	-531	378	-1,330	1,650
Businesses reporting a profit (No.)	89	-	29	-	60
Total Sales \$	12,042	-	1,426	-	10,616
Total Expense \$	9,966	-	1,000	-	8,966
Net Profit \$	2,076	-	426	-	1,650
Businesses reporting a loss (No.)	95	44	5	46	-
Total Sales \$	4,964	541	262	4,161	-
Total Expense \$	6,873	1,072	310	5,491	-
Net Loss \$	-1,909	-531	-48	-1,330	-
1985					
All Businesses (No.)	341	85	85	46	125
Total Sales \$	56,071	2,058	5,249	6,351	42,413
Total Expense \$	49,165	2,254	5,105	5,651	36,155
Net Profit (loss) \$	6,906	-196	144	700	6,258
Businesses reporting a profit (No.)	280	31	78	46	125
Total Sales \$	54,297	572	4,961	6,351	42,413
Total Expense \$	47,045	474	4,765	5,651	36,155
Net Profit \$	7,252	98	196	700	6,258
Businesses reporting a loss (No.)	61	54	7	-	-
Total Sales \$	1,774	1,486	288	-	-
Total Expense \$	2,120	1,780	340	-	-
Net Loss \$	-346	-294	-52	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta. Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,738	434	434	435	435
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	29	49	76
High sales value (\$000's)	(1)	29	49	76	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	17.1	22.1	19.2	13.8	14.2	100.0	17.1	22.1	19.2	13.8	14.2
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	6.5	8.8	7.9	4.8	5.0	93.5	7.0	9.1	10.3	4.8	5.1
Repairs & Maintenance	2.0	3.8	1.5	1.4	1.2	46.9	4.2	6.8	5.5	4.1	1.8
Heat, Light & Telephone	3.5	4.5	4.7	2.4	2.6	79.5	4.4	5.9	5.3	4.5	2.6
Business & Property Tax	0.9	1.1	0.7	1.0	0.8	56.0	1.6	2.1	1.4	2.0	1.2
Insurance	2.1	2.8	2.5	2.1	1.2	77.6	2.7	3.6	4.1	3.0	1.2
Rent	2.1	-	-	-	-	26.7	7.9	-	-	-	-
Personnel Expenses	33.7	3.3	31.6	47.2	49.1	90.1	37.4	5.3	32.9	47.2	49.1
Financial Expenses	5.4	10.2	4.7	3.6	3.3	91.6	5.9	15.8	4.7	3.6	3.3
Bank Interest & Charges	3.7	8.7	2.3	1.8	2.4	83.3	4.5	20.5	2.6	1.8	2.5
Professional Fees	1.6	1.6	2.4	1.8	0.9	90.7	1.8	2.4	2.5	1.8	0.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	17.2	20.2	22.4	17.9	9.4	100.0	17.2	20.2	22.4	17.9	9.4
Advertising	1.2	0.4	3.3	0.5	0.8	72.7	1.6	1.0	4.3	0.7	0.9
Supplies	8.5	11.8	11.3	8.1	3.7	91.9	9.3	14.0	14.0	8.1	3.7
Delivery	7.5	8.0	7.9	9.2	4.9	74.8	10.0	12.1	9.8	13.5	5.8
Other Expenses	15.7	24.2	11.7	9.6	17.8	94.2	16.7	24.2	12.6	11.4	17.8
Profit (loss)	10.9	20.0	10.5	7.9	6.1	95.8	11.4	20.0	10.5	9.3	6.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops

TABLE 2. Balance Sheet Profile for 1985
Alberta, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,738	434	434	435	435
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	29	49	76
High sales value (\$000's)	(1)	29	49	76	(1)
Average (\$000's)					
Assets					
Cash	5	-	4	5	10
Accounts and Notes Receivable	7	-	1	5	19
Inventory	3	-	4	-	7
Other Current Assets	2	-	-	1	5
Total Current Assets	16	-	10	11	41
Fixed Assets	38	12	13	43	76
Less: Accum. Dep. on Fixed Assets	18	11	6	19	35
Other Assets	1	1	-	2	2
Total Assets	37	3	17	36	84
Liabilities and Equity					
Current Loans	3	1	2	1	7
Other Current Liabilities	11	-	6	10	26
Total Current Liabilities	14	1	9	11	33
Mortgages Payable	2	-	-	-	8
Long Term Debt	3	-	-	4	5
Other Liabilities	8	5	13	4	12
Total Liabilities	27	7	22	19	59
Total Equity	10	-4	-4	17	26

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,738	434	434	435	435
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	29	49	76
High sales value (\$000's)	(1)	29	49	76	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.5	0.2	6.0	1.8	1.7
Leverage Ratios					
Debt/Equity ratio (times)	0.5	-1.7	14.8	-3.8	-5.2
Interest Coverage ratio (times)	18.0	23.6	25.3	11.4	17.4
Debt ratio (times)	1.0	2.5	1.2	0.6	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	986	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	18	--	--	--	--
Sale of Fixed Assets	5	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	6	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	32	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	19	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	31	--	--	--	--
Increase (Decrease) in Net Working Capital	1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,029	47,738	1,882	178	70
less than 20	1,016	37,489	1,480	177	69
20 - 99	13	10,249	402	1	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	862	51,463	2,389	116	...
less than 20	847	38,292	1,778	116	-
20 - 99	14	X	485	-	-
100 - 499	X	X	126	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,879	465	474	470	470
Total Sales \$	196,587	9,107	19,131	30,643	137,706
Total Expense \$	177,012	7,470	14,567	23,942	131,033
Net Profit (loss) \$	19,575	1,637	4,564	6,701	6,673
Businesses reporting a profit (No.)	1,295	378	317	329	271
Total Sales \$	127,064	7,377	12,778	21,436	85,473
Total Expense \$	102,928	5,188	7,581	14,223	75,936
Net Profit \$	24,136	2,189	5,197	7,213	9,537
Businesses reporting loss (No.)	584	87	157	141	199
Total Sales \$	69,523	1,730	6,353	9,207	52,233
Total Expense \$	74,084	2,282	6,986	9,719	55,097
Net Loss \$	-4,561	-552	-633	-512	-2,864
1983					
All Businesses (No.)	1,523	374	387	381	381
Total Sales \$	174,311	8,084	15,668	26,134	124,425
Total Expense \$	162,585	6,298	12,333	21,972	121,982
Net Profit (loss) \$	11,726	1,786	3,335	4,162	2,443
Businesses reporting a profit (No.)	1,124	274	311	286	253
Total Sales \$	108,857	6,345	12,569	19,519	70,424
Total Expense \$	89,803	3,951	8,554	14,500	62,798
Net Profit \$	19,054	2,394	4,015	5,019	7,626
Businesses reporting a loss (No.)	399	100	76	95	128
Total Sales \$	65,454	1,739	3,099	6,615	54,001
Total Expense \$	72,782	2,347	3,779	7,472	59,184
Net Loss \$	-7,328	-608	-680	-857	-5,183
1984					
All Businesses (No.)	1,485	359	381	348	397
Total Sales \$	123,625	7,245	15,132	19,574	81,674
Total Expense \$	105,918	5,613	12,293	13,811	74,201
Net Profit (loss) \$	17,707	1,632	2,839	5,763	7,473
Businesses reporting a profit (No.)	1,157	276	297	302	282
Total Sales \$	102,086	5,580	11,513	17,032	67,961
Total Expense \$	82,607	3,749	7,919	11,213	59,726
Net Profit \$	19,479	1,831	3,594	5,819	8,235
Businesses reporting a loss (No.)	328	83	84	46	115
Total Sales \$	21,539	1,665	3,619	2,542	13,713
Total Expense \$	23,311	1,864	4,374	2,598	14,475
Net Loss \$	-1,772	-199	-755	-56	-762
1985					
All Businesses (No.)	1,749	438	408	447	456
Total Sales \$	139,470	9,262	17,193	29,821	83,194
Total Expense \$	118,757	6,336	14,702	21,494	76,225
Net Profit (loss) \$	20,713	2,926	2,491	8,327	6,969
Businesses reporting a profit (No.)	1,392	336	299	392	365
Total Sales \$	118,804	7,291	12,252	26,539	72,722
Total Expense \$	94,800	4,049	8,408	17,993	64,350
Net Profit \$	24,004	3,242	3,844	8,546	8,372
Businesses reporting a loss (No.)	357	102	109	55	91
Total Sales \$	20,666	1,971	4,941	3,282	10,472
Total Expense \$	23,957	2,287	6,294	3,501	11,875
Net Loss \$	-3,291	-316	-1,353	-219	-1,403

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,789	447	447	447	448
Businesses in sample	57				
Low sales value (\$000's)	(1)	(1)	13	25	57
High sales value (\$000's)	(1)	13	25	57	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	11.0	6.4	14.1	8.6	12.6	96.7	11.3	6.9	15.1	8.6	12.6
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.9	1.0	2.7	3.6	3.9	59.7	4.8	1.8	5.2	4.7	6.8
Repairs & Maintenance	2.0	2.7	2.0	0.1	3.6	42.0	4.9	9.8	4.2	0.9	4.9
Heat, Light & Telephone	1.6	1.5	1.9	1.4	1.3	70.9	2.2	2.3	3.2	2.3	1.3
Business & Property Tax	0.6	0.6	0.3	0.3	1.5	57.9	1.1	1.1	0.5	0.7	1.7
Insurance	1.4	0.6	2.1	1.4	1.2	83.6	1.7	1.2	2.5	1.5	1.2
Rent	2.4	-	5.2	1.8	1.2	44.8	5.4	-	10.9	2.7	2.3
Personnel Expenses	30.2	15.8	28.6	33.5	38.9	71.3	42.3	41.6	44.4	43.7	39.7
Financial Expenses	3.3	0.6	5.4	2.5	3.3	81.1	4.0	1.1	8.2	2.5	3.3
Bank Interest & Charges	2.6	0.3	5.0	1.3	2.5	69.2	3.7	0.7	10.1	1.5	2.6
Professional Fees	0.7	0.3	0.4	1.2	0.8	60.9	1.1	1.0	0.9	1.5	0.8
Franchise Fees	-	...	-	...	...	0.4	3.4	-	-	-	...
Sales and Admin. Expenses	14.5	30.7	9.2	15.8	8.5	96.7	15.0	33.0	9.8	15.8	8.5
Advertising	0.9	1.9	0.3	1.1	1.0	70.6	1.3	3.4	0.5	1.4	1.0
Supplies	6.6	16.3	3.7	5.1	4.7	94.0	7.0	17.6	4.2	5.3	4.7
Delivery	7.0	12.5	5.2	9.6	2.8	85.7	8.2	13.4	5.6	9.9	4.7
Other Expenses	15.3	4.9	12.5	9.7	31.8	86.3	17.7	7.5	15.0	10.6	31.8
Profit (loss)	25.8	41.5	30.3	30.0	4.8	97.5	26.5	48.2	30.3	30.0	4.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Alberta, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,789	447	447	447	448
Businesses in sample	57				
Low sales value (\$000's)	(1)	(1)	13	25	57
High sales value (\$000's)	(1)	13	25	57	(1)
Average (\$000's)					
Assets					
Cash	3	-	2	1	9
Accounts and Notes Receivable	10	-	-	2	40
Inventory	1	-	3	-	2
Other Current Assets	1	-	-	-	4
Total Current Assets	16	-	4	3	54
Fixed Assets	42	-	4	4	157
Less: Accum. Dep. on Fixed Assets	16	-	1	1	60
Other Assets	3	-	-	-	13
Total Assets	45	-	7	6	165
Liabilities and Equity					
Current Loans	7	-	-	2	24
Other Current Liabilities	8	-	2	1	30
Total Current Liabilities	15	-	2	3	53
Mortgages Payable	6	-	-	-	23
Long Term Debt	2	-	-	-	9
Other Liabilities	16	-	17	1	41
Total Liabilities	39	-	19	4	126
Total Equity	7	-	-12	2	39

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,789	447	447	447	448
Businesses in sample	57				
Low sales value (\$000's)	(1)	(1)	13	25	57
High sales value (\$000's)	(1)	13	25	57	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.0	-	2.4	3.1	1.3
Leverage Ratios					
Debt/Equity ratio (times)	13.3	-	-1.3	-2.1	29.5
Interest Coverage ratio (times)	121.0	29.1	56.1	...	23.5
Debt ratio (times)	1.2	-	2.3	0.9	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	310	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	24	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	55	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	86	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	63	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	21	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	91	--	--	--	--
Increase (Decrease) in Net Working Capital	-4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	827	63,581	6,497	231	131
less than 20	765	22,442	2,126	222	127
20 - 99	39	12,089	1,284	6	3
100 - 499	17	16,175	1,719	2	1
500 and over	6	12,875	1,368	1	-
1985					
Total	899	72,879	8,076	169	...
less than 20	819	24,642	2,547	163	
20 - 99	58	18,278	2,035	3	
100 - 499	15	12,077	1,408	3	
500 and over	7	17,882	2,086	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,795	444	453	446	452
Total Sales \$	126,400	5,671	9,473	17,017	94,239
Total Expense \$	105,817	2,392	4,802	10,819	87,804
Net Profit (loss) \$	20,583	3,279	4,671	6,198	6,435
Businesses reporting a profit (No.)	1,532	421	408	404	299
Total Sales \$	95,683	5,391	8,566	15,371	66,355
Total Expense \$	73,142	2,050	3,845	9,023	58,224
Net Profit \$	22,541	3,341	4,721	6,348	8,131
Businesses reporting loss (No.)	263	23	45	42	153
Total Sales \$	30,717	280	907	1,646	27,884
Total Expense \$	32,675	342	957	1,796	29,580
Net Loss \$	-1,958	-62	-50	-150	-1,696
1983					
All Businesses (No.)	1,859	445	473	472	469
Total Sales \$	119,053	5,590	8,989	16,895	87,579
Total Expense \$	97,489	3,137	4,711	11,232	78,409
Net Profit (loss) \$	21,564	2,453	4,278	5,663	9,170
Businesses reporting a profit (No.)	1,658	384	454	433	387
Total Sales \$	101,195	4,871	8,603	15,442	72,279
Total Expense \$	78,224	2,371	4,255	9,520	62,078
Net Profit \$	22,971	2,500	4,348	5,922	10,201
Businesses reporting a loss (No.)	201	61	19	39	82
Total Sales \$	17,858	719	386	1,453	15,300
Total Expense \$	19,265	766	456	1,712	16,331
Net Loss \$	-1,407	-47	-70	-259	-1,031
1984					
All Businesses (No.)	2,209	534	568	553	554
Total Sales \$	125,363	6,942	11,100	16,929	90,392
Total Expense \$	100,898	3,201	6,602	11,914	79,181
Net Profit (loss) \$	24,465	3,741	4,498	5,015	11,211
Businesses reporting a profit (No.)	1,947	513	535	411	488
Total Sales \$	104,688	6,626	10,518	12,672	74,872
Total Expense \$	78,495	2,660	5,969	7,161	62,705
Net Profit \$	26,193	3,966	4,549	5,511	12,167
Businesses reporting a loss (No.)	262	21	33	142	66
Total Sales \$	20,675	316	582	4,257	15,520
Total Expense \$	22,403	541	633	4,753	16,476
Net Loss \$	-1,728	-225	-51	-496	-956
1985					
All Businesses (No.)	1,793	448	442	452	451
Total Sales \$	125,987	5,474	8,757	17,944	93,812
Total Expense \$	106,480	3,069	4,212	10,765	88,434
Net Profit (loss) \$	19,507	2,405	4,545	7,179	5,378
Businesses reporting a profit (No.)	1,582	386	442	390	364
Total Sales \$	99,253	4,604	8,757	15,520	70,372
Total Expense \$	77,912	2,013	4,212	8,282	63,405
Net Profit \$	21,341	2,591	4,545	7,238	6,967
Businesses reporting a loss (No.)	211	62	-	62	87
Total Sales \$	26,734	870	-	2,424	23,440
Total Expense \$	28,568	1,056	-	2,483	25,029
Net Loss \$	-1,834	-186	-	-59	-1,589

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,447	361	362	362	362
Businesses in sample	48				
Low sales value (\$000's)	(1)	(1)	12	24	40
High sales value (\$000's)	(1)	12	24	40	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.1	6.8	16.3	6.6	8.0	96.0	10.5	7.4	17.7	6.6	8.0
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.5	1.1	2.6	3.0	3.1	63.5	4.0	2.2	6.6	4.2	3.5
Repairs & Maintenance	1.5	3.2	2.3	0.4	0.5	38.1	4.0	9.8	5.5	0.8	1.4
Heat, Light & Telephone	1.5	1.6	2.4	1.1	0.9	62.8	2.4	2.7	3.2	2.2	1.4
Business & Property Tax	0.5	0.5	0.3	0.2	0.7	49.7	1.0	1.0	0.5	1.6	1.4
Insurance	1.3	0.5	2.2	1.6	0.9	78.3	1.7	1.1	2.7	1.6	1.0
Rent	2.7	-	6.5	0.3	1.9	45.6	6.0	-	10.9	1.8	2.7
Personnel Expenses	32.5	18.4	28.8	19.7	49.2	69.3	46.8	41.6	41.3	48.8	51.3
Financial Expenses	3.2	0.2	6.4	2.0	2.4	77.0	4.1	0.5	10.0	2.4	2.4
Bank Interest & Charges	2.6	0.1	6.1	1.6	1.2	60.4	4.3	0.4	11.3	3.3	1.4
Professional Fees	0.6	0.1	0.3	0.5	1.1	57.1	1.0	0.5	0.9	0.6	1.2
Franchise Fees	-	...	...	...	...	0.4	3.4	-	-	-	...
Sales and Admin. Expenses	14.8	27.3	6.6	16.4	14.8	96.0	15.4	29.7	7.1	16.4	14.8
Advertising	0.8	1.7	0.3	0.5	1.0	61.7	1.4	3.5	0.6	1.0	1.2
Supplies	6.2	13.3	2.6	7.6	5.1	93.8	6.6	14.5	2.8	8.9	5.1
Delivery	7.8	12.3	3.7	8.3	8.8	94.5	8.2	13.4	4.0	8.8	8.9
Other Expenses	9.5	3.2	15.0	4.8	10.2	85.5	11.2	5.4	15.7	7.5	10.2
Profit (loss)	29.9	44.1	27.0	50.4	15.4	97.0	30.8	52.5	27.0	50.4	15.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as chair service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning

TABLE 2. Balance Sheet Profile for 1985
Alberta. Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,447	361	362	362	362
Businesses in sample	48				
Low sales value (\$000's)	(1)	(1)	12	24	40
High sales value (\$000's)	(1)	12	24	40	(1)
Average (\$000's)					
Assets					
Cash	2	-	2	-	4
Accounts and Notes Receivable	4	-	-	-	12
Inventory	1	-	3	-	-
Other Current Assets	1	-	-	-	2
Total Current Assets	8	-	5	1	18
Fixed Assets	22	-	4	2	59
Less Accum. Dep. on Fixed Assets	7	-	1	1	20
Other Assets	2	-	-	-	6
Total Assets	25	-	8	1	64
Liabilities and Equity					
Current Loans	2	-	-	-	7
Other Current Liabilities	5	-	3	-	13
Total Current Liabilities	8	-	3	-	20
Mortgages Payable	3	-	-	-	9
Long Term Debt	1	-	-	-	2
Other Liabilities	8	-	20	-	5
Total Liabilities	20	-	23	-	37
Total Equity	5	-	-15	1	27

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Alberta. Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,447	361	362	362	362
Businesses in sample	48				
Low sales value (\$000's)	(1)	(1)	12	24	40
High sales value (\$000's)	(1)	12	24	40	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.8	-	2.0	5.6	1.3
Leverage Ratios					
Debt/Equity ratio (times)	17.9	-	-1.6	0.1	29.1
Interest Coverage ratio (times)	84.5	34.0	28.1	151.1	109.8
Debt ratio (times)	1.2	-	2.8	0.1	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	209	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	21	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	31	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	12	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	8	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	30	--	--	--	--
Increase (Decrease) in Net Working Capital	1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	827	63,581	6,497	231	131
less than 20	765	22,442	2,126	222	127
20 - 99	39	12,089	1,284	6	3
100 - 499	17	16,175	1,719	2	1
500 and over	6	12,875	1,368	1	-
1985					
Total	899	72,879	8,076	169	...
less than 20	819	24,642	2,547	163	...
20 - 99	58	18,278	2,035	3	...
100 - 499	15	12,077	1,408	3	...
500 and over	7	17,882	2,086	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,466	361	362	376	367
Total Sales \$	77,510	4,461	6,770	11,859	54,420
Total Expense \$	60,157	1,761	3,389	6,389	48,618
Net Profit (loss) \$	17,353	2,700	3,381	5,470	5,802
Businesses reporting a profit (No.)	1,306	344	328	359	275
Total Sales \$	59,053	4,251	6,121	11,324	37,357
Total Expense \$	40,586	1,497	2,706	5,812	30,571
Net Profit \$	18,467	2,754	3,415	5,512	6,786
Businesses reporting loss (No.)	160	17	34	17	92
Total Sales \$	18,457	210	649	535	17,063
Total Expense \$	19,571	264	683	577	18,047
Net Loss \$	-1,114	-54	-34	-42	-984
1983					
All Businesses (No.)	1,461	364	361	362	374
Total Sales \$	78,012	4,494	6,680	11,295	55,543
Total Expense \$	61,077	2,408	3,162	6,550	48,957
Net Profit (loss) \$	16,935	2,086	3,518	4,745	6,586
Businesses reporting a profit (No.)	1,349	327	351	345	326
Total Sales \$	68,601	4,048	6,474	10,712	47,367
Total Expense \$	51,010	1,940	2,910	5,893	40,267
Net Profit \$	17,591	2,108	3,564	4,819	7,100
Businesses reporting a loss (No.)	112	37	10	17	48
Total Sales \$	9,411	446	206	583	8,176
Total Expense \$	10,067	468	252	657	8,690
Net Loss \$	-656	-22	-46	-74	-514
1984					
All Businesses (No.)	1,709	410	430	404	465
Total Sales \$	91,605	5,222	8,150	11,217	67,016
Total Expense \$	70,114	1,841	4,822	7,389	56,062
Net Profit (loss) \$	21,491	3,381	3,328	3,828	10,954
Businesses reporting a profit (No.)	1,542	410	415	352	365
Total Sales \$	78,319	5,222	7,867	9,774	55,456
Total Expense \$	55,913	1,841	4,532	5,551	43,989
Net Profit \$	22,406	3,381	3,335	4,223	11,467
Businesses reporting a loss (No.)	167	-	15	52	100
Total Sales \$	13,286	-	283	1,443	11,560
Total Expense \$	14,201	-	290	1,838	12,073
Net Loss \$	-915	-	-7	-395	-513
1985					
All Businesses (No.)	1,473	311	416	375	371
Total Sales \$	88,973	3,604	7,162	12,615	65,592
Total Expense \$	71,259	1,553	3,741	7,560	58,405
Net Profit (loss) \$	17,714	2,051	3,421	5,055	7,187
Businesses reporting a profit (No.)	1,295	311	354	313	317
Total Sales \$	73,983	3,604	6,292	10,191	53,896
Total Expense \$	55,779	1,553	2,685	5,077	46,464
Net Profit \$	18,204	2,051	3,607	5,114	7,432
Businesses reporting a loss (No.)	178	-	62	62	54
Total Sales \$	14,990	-	870	2,424	11,696
Total Expense \$	15,480	-	1,056	2,483	11,941
Net Loss \$	-490	-	-186	-59	-245

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Alberta, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	120	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	29.1	--	--	--	--	33.4	86.9	--	--	--	--
Occupancy Expenses	11.4	--	--	--	--	97.4	11.7	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.8	--	--	--	--	41.9	6.6	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	13.1	0.8	--	--	--	--
Heat, Light & Telephone	6.2	--	--	--	--	97.4	6.4	--	--	--	--
Business & Property Tax	0.1	--	--	--	--	29.2	0.4	--	--	--	--
Insurance	-	--	--	--	--	21.9	0.2	--	--	--	--
Rent	2.2	--	--	--	--	31.5	7.1	--	--	--	--
Personnel Expenses	40.5	--	--	--	--	97.4	41.6	--	--	--	--
Financial Expenses	3.5	--	--	--	--	97.4	3.6	--	--	--	--
Bank Interest & Charges	1.1	--	--	--	--	77.9	1.4	--	--	--	--
Professional Fees	2.4	--	--	--	--	94.1	2.6	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	24.8	--	--	--	--	97.4	25.5	--	--	--	--
Advertising	15.8	--	--	--	--	97.4	16.2	--	--	--	--
Supplies	6.2	--	--	--	--	97.4	6.3	--	--	--	--
Delivery	2.8	--	--	--	--	74.6	3.8	--	--	--	--
Fuel Expense	0.1	--	--	--	--	10.0	1.1	--	--	--	--
Other Expenses	7.1	--	--	--	--	96.7	7.3	--	--	--	--
Profit (loss)	-16.4	--	--	--	--	100.0	-16.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments.

TABLE 2. Balance Sheet Profile for 1985
Alberta, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	120	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	4	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	9	--	--	--	--
Fixed Assets	5	--	--	--	--
Less Accum. Dep. on Fixed Assets	1	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	13	--	--	--	--
Liabilities and Equity					
Current Loans	5	--	--	--	--
Other Current Liabilities	8	--	--	--	--
Total Current Liabilities	12	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	7	--	--	--	--
Total Liabilities	19	--	--	--	--
Total Equity	-6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Alberta, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	120	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	2.2	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	0.1	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Alberta, Ticket and Travel Agencies (SIC 9961)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	-35	--	--	--	--
Sale of Fixed Assets	17	--	--	--	--
Increase in Long Term Debt	2	--	--	--	--
Advances From Owners and Affiliates	17	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	1	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	9	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	26	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	35	--	--	--	--
Increase (Decrease) in Net Working Capital	-34	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Alberta, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	273	25,354	1,653	53	34
less than 20	242	12,863	845	48	33
20 - 99	21	4,858	307	4	1
100 - 499	8	X	358	1	-
500 and over	X	X	143	-	-
1985					
Total	292	29,011	1,545	44	...
less than 20	272	15,051	802	42	
20 - 99	10	5,069	270	1	
100 - 499	7	4,754	253	-	
500 and over	3	4,137	220	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Alberta, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	142	35	35	36	36
Total Sales \$	35,652	817	3,188	7,302	24,345
Total Expense \$	35,169	960	3,330	6,984	23,895
Net Profit (loss) \$	483	-143	-142	318	450
Businesses reporting a profit (No.)	76	14	19	25	18
Total Sales \$	17,554	466	1,874	4,836	10,378
Total Expense \$	15,952	382	1,717	4,370	9,483
Net Profit \$	1,602	84	157	466	895
Businesses reporting loss (No.)	66	21	16	11	18
Total Sales \$	18,098	351	1,314	2,466	13,967
Total Expense \$	19,217	578	1,613	2,614	14,412
Net Loss \$	-1,119	-227	-299	-148	-445
1983					
All Businesses (No.)	167	41	42	42	42
Total Sales \$	49,476	1,739	5,167	9,506	33,064
Total Expense \$	47,815	1,863	4,984	8,419	32,549
Net Profit (loss) \$	1,661	-124	183	1,087	515
Businesses reporting a profit (No.)	112	24	28	34	26
Total Sales \$	34,329	930	3,678	7,523	22,198
Total Expense \$	31,784	846	3,211	6,341	21,386
Net Profit \$	2,545	84	467	1,182	812
Businesses reporting a loss (No.)	55	17	14	8	16
Total Sales \$	15,147	809	1,489	1,983	10,866
Total Expense \$	16,031	1,017	1,773	2,078	11,163
Net Loss \$	-884	-208	-284	-95	-297
1984					
All Businesses (No.)	153	6	64	26	57
Total Sales \$	48,867	61	1,846	7,232	39,728
Total Expense \$	48,278	81	2,193	6,354	39,650
Net Profit (loss) \$	589	-20	-347	878	78
Businesses reporting a profit (No.)	61	-	14	22	25
Total Sales \$	32,472	-	385	6,039	26,048
Total Expense \$	31,174	-	253	5,134	25,787
Net Profit \$	1,298	-	132	905	261
Businesses reporting a loss (No.)	92	6	50	4	32
Total Sales \$	16,395	61	1,461	1,193	13,680
Total Expense \$	17,104	81	1,940	1,220	13,863
Net Loss \$	-709	-20	-479	-27	-183
1985					
All Businesses (No.)	126	-	-	-	-
Total Sales \$	38,344	-	-	-	-
Total Expense \$	39,903	-	-	-	-
Net Profit (loss) \$	-1,559	-	-	-	-
Businesses reporting a profit (No.)	49	-	-	-	-
Total Sales \$	16,781	-	-	-	-
Total Expense \$	16,275	-	-	-	-
Net Profit \$	506	-	-	-	-
Businesses reporting a loss (No.)	77	-	-	-	-
Total Sales \$	21,563	-	-	-	-
Total Expense \$	23,628	-	-	-	-
Net Loss \$	-2,065	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E Canada

61-602E Newfoundland

61-603E Prince Edward Island

61-604E Nova Scotia

61-605E New Brunswick

61-606E Quebec

61-607E Ontario

61-608E Manitoba

61-609E Saskatchewan

61-610E Alberta

61-611E British Columbia

61-612E Yukon

61-613E Northwest Territories

61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores

Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

